G R.S. 58]

Previous references.

Rev 167-22 9536 of 55
Ind 171-43-145

Later references

192-1 (Genl)

File No. 171-43

Serial Nos. 6, 7, 8, 9, 10
11, 12, 15, 16, 17
18

GENERAL AND REVENUE SECRETARIAT

Serial Nos.

Part B for Branches

SUBJECT

Proposal to suppress terminal allowances in the Shimoga Zone.

No order

B170

G R S 11)

1920-21

GENERAL AND REVENUE SECRETARIAT

(Mund)

NOTES

File No 171-14

FILE HEADING

Proposals to impose terminal & other taxes in the Shimoga Town —

From

The President, City Municipal Council, Bangalore

No. 232 Dated 16-5-21 Received 30 5 21

Diary No 9450 Enclos 2 Spare Copies Serial No. 6

BRIEF ABSTRACT OF LETTER

Submits the views of the City Municipal Council on the proposal of the Shimoga Town Municipal Council to levy terminal & octroi taxes in that city

sl 7
98756)

y

From D C ~~NOTES~~ and ORDERS dt 25 5 21 submit the file Town Mal C[ommissioner] Shimoga on the matter, &c.

1) The views of the several Municipal Councils in the State on the subject was called for in G O No 9551-60 Mal 171-14 5 dt 26-2-1921 & consequently the above two communications have been received in reply thereto

2) may the views of the other Municipalities on the matter may be awaited ?

3) Yes

NOTES—First Sheet

Seen

NP

1/6/21 Mal

1/6

General and Revenue Secretariat

Rl File No. 171 of 1919

Serial No

5632

From DC Shimoga no 102 dy 23/2/22 - requests early orders on the Lalabagh bathroom, of the Shimoga Town Municipal Council and encloses his

L / 4th Feb letter no 287 dy 12 2 1922 -

1) All the replies excepting those of Tiv & 3 municipalities of Bangalore & Kolar have been received - Remarks in those Cases will be prepared shortly after examination of the replies already received -

2) etc in Revs office letter no R 955 / 60 ML 171-19-5 dy 26-2-1922 calling for the views of all the town mal Cls in the State, those of Shimoga & Sagar alone in the Shimoga dist have been left out inadvertently Papers calling for the same is now sent

7/4/22 6) Issue 7/4/22

2 DC Shimoga no L 5918 dy 8 4 22 calls for the views of the mal Councils of Kere & Sagar re the proposal of the Shimoga mal Cl

7) In the file re the drainage scheme of Shimoga the 2nd Member has recorded in his minute dy 29 that the file may be re-submitted for orders on the question of the terminal tanks which was incidentally noted by the DC Shimoga That file is being sent to the Chief Engr

DN 6/5/24

NOTE—Contn sheet.

unofficially today The papers relating to the terminal tax are separated & submitted for orders now as orders.

8) A note containing abstracts of the opinions of the several Municipalities consulted & up to date up under the orders of the 2nd Member is in the other file The note was summed up as follows —

"Thus it will be seen from the opinions received so far the majority of the Municipalities are not in favour of the Terminal, Export & Import duties proposed by the Shimoga Municipality"

9) The views of the Municipalities of the Mysore & Kolar Gold Fields have been called for & they have not yet been received

10) Submitted for orders

11) Please obtain and put up a copy of the note referred to at A above. It is very necessary for the disposal of the case

12) This file was shown to the L S G Conference under the orders of the Addl Secy No separate resolution on this subject has been passed in the L S G Conference The question has however to be discussed in view of the opinions received from the several Municipalities Submitted for orders

13) The L S G Conference as a body

Vide linked file paras 16 & 22 of the notes

Since received the papers is herewith put up -

20 MAR 1922 Under Secy to GOVT BRANCH

Notes—Contn. sheet

Serial No

was against the introduction of Terminal Taxes

17.7.1923

14) The reports of the municipal bodies also are not in favour of the Terminal & other taxes proposed by the Shemoga municipal as already noted in para 8 above

15) A Copy of the note ~~enclosed~~ with reference to para 11 above together with a Copy of the Extract from the deliberations of L S G held in April 1923 with respect to para 13 above is also put up

16) The proposals of the Shemoga municipality to levy Terminal & other taxes having been considered in Council the views of the other municipal Councils were ordered to be called for

17) Of the 7 items of taxes proposed by the Shemoga municipal Council the levy of slaughter house fees was already sanctioned in GO R 9529-50 dated 26 2 21 and orders authorising all the town municipalities to levy surcharge fees on arrack imported & issued in mel (12-22) sl 3

18) Orders have now been passed with regard to the following 5 items proposed by the Shemoga municipal Council -

(1) Tax on all timber exported
(2) Tax on Areca nut exported
(3) A Terminal tax on all imports
(4) Terminal tax on passengers
(5) Tax on all hides, to be exported

Sanctioned in orders

RP

23

Room—Comm. Sheet.

R S III.21

3580

General and Revenue Secretariat | 4l File No. 171 of 1919

Serial No

4) For orders
First Member
3 10 23

20) Having been appointed Special Deputy Commissioner for questions relating to Village Panchayats, Taluk Boards and District Boards, I regret that I was unable to deal with this file earlier. Having now read the file, I find that two questions are raised therein

(a) Whether (1) a tax on timber exported (2) a tax on Arecanut exported (3) a tax on all hides exported (4) a terminal tax on all imports (5) a terminal tax on passengers (6) Registration and Surcharge fees on Arrack are taxes the levy of which in any municipality can be permitted by Government under clause xi of Section 59 (b) of the municipal Regulation

(b) Whether any or all of these taxes may be allowed by Government to be levied in the Shimoga municipality

21/10

24) Submitted to the Special Officer
22 10 23

22)

Owing to my having been engaged till now with questions connected with Village Panchayats, Taluk Boards and District Boards, I regret that I was unable to deal with this file earlier Having now read the file, I find that two questions are raised therein

Whether (1)a tax on timber exported (2) a tax on Arecanut exported (3) a tax on all hides exporte (4) a terminal tax on all imports (5) a terminal t on passengers (6) Registration and Surcharge fees on Arrack are taxes the levy of which in any municipality can be permitted by Government under clause xi of Section 59 (b) of the municipal Regulation (b) Whether any or all of these taxes may be allowed by Government to be levied in the Shimoga municipality

NOTE—Contn sheet

(6

G R S III 2,

General and Revenue Secretariat | M | File No. 171 of 1923

Serial No

(2) It seems to me that the question may be solved- not perfectly indeed- but in an imperfect way as follows:

Vill

(a) Levy octroi or terminal tax on hides, Areca nut and timber

(b) Levy adequate profession and trade taxes under the Regulation on merchants- living inside Shimoga town- trading in hides, Areca nut and timber

(c) Omit for the present terminal tax on all imports and on railway passengers, also surcharges on Arrack

Hag L

I may be wrong, but I think I have seen, in the notes in the files, no reference to printed Government Proceedings No. R. 4050-60/Mi 98-19-1 dated 22nd September 1919 which reviewed the existing system of municipal taxation and gave advice to municipal councils as to how best to develop their taxes

(3) The above views of mine are subject to revision in my note on municipal taxation which I have taken up and which I hope to put up during this month. If I return the file to the Local and Legislative Secretariat with the above imperfect note, it is because I feel almost guilty of having unnecessarily delayed the disposal of the file from 22nd October 1923 to 16th February 1924 (the period it has been

Note—Contn sheet

G. R. S. III 2,

General and Revenue Secretariat

Main File No 171 of 1919

383

Serial No

lying on my table.)

(4) I further think that by ~~comparating~~ - comparing the Shimoga municipal Budget with the Tumkur Municipal Budget, some constructive ideas may be derived for increasing the revenues of - Shimoga. for I understand that Tumkur has accumulated ample funds for executing its water-suppl and drainage schemes

16/2/24

Local & Legislative Secretary with compliments

6586 18/2

Member

16/2

Secretary

Laid on the table

19/2

Secretary

Laid for orders as to whether they may be placed in the shelf for the present.

19/2/24 The file may be returned Special Officer

22/3

Secretary

SPECIAL OFFICE 3118 25 MAR 1924 LOCAL SELF GOVT BANGALORE

G R S III 21

General and Revenue Secretariat | File No. | of 19

328 LSG / 6a 4/2

Serial No

LSG Arrangements for up a copy of Tenkasi Town Budget for 1923-24 -

4/24 Mr. R.M. 24/4

6a 4/2

29.4.24

Flag 'O'

Flag 'N'

Please put up a copy of the Shenkota Town and District for 23-24 and also the Tuticorin Town Budget. The question raised in the pla is assuming an academical hue not productive of practical results

MK 28/4/24

Sirs,

The files dealing with the Budget Estimates of Shenkota & Tuticorin Town Municipalities for 1923-24 are put up below.

MSR 29/4/24

Kind attention is invited to the note prepared by Mr Thyagarajalyer on municipal taxation in It will be seen from the note that it is somewhat difficult to find out additional sources of revenue besides those enumerated in the 5th of the rule Govt orders governing the question of municipal finance from time to time clearly point out that the rulers should primarily direct their energies & development towards sources of revenue, and exercise greater scrutiny over revenue yielding items such as licence fee income from markets and slaughter houses The Reference is invited to the Govt orders of 16th March 16 and 22nd Sept 1919. It is not at all clear what

Form—Contn sheet

Serial No

town is not a numerous, and a triennial tax would be unjustifiable for the same reason other - a tax leviable on houses and certain special articles consumed in the said area - might be levied -
The second suggestion of Mr Tyabjee's type is more commendable He proposes that property tax should be levied on merchants having in Shimoga and carrying on trade but cannot trade outside the town or State This may be done But there may be instances where merchants residing outside Shimoga town make use of the town for their business In such cases it may be preferable to take their place of business in the town itself as rates commensurate with the extent of trade carried on -
Municipalities for Cities have proposed that a tax on arms deeds, goats sheep should be levied - The question has to be considered under what circumstances tax on these articles should be levied As for instance in the case of deeds is it on the export of deeds that the tax should be levied or on the mere possession ? It must be borne in mind that if deeds exported from Shimoga

Serial No

Flag N

action has been taken by the Shimoga subdy for assessment on the assessment was conf^d in the order of Septr 1929 From a perusal of the Shimoga Budget, it is seen that the subdy has not been levying either a general or special sanitary cess The subdy has not apparently thought of increasing the water tax They do not propose to levy any lighting tax In fact no attempt is made to develop direct taxation It is seen that as much as Rs 28000/ is realised from indirect taxation viz octroi and Tolls The proposal of the subdy Council to levy taxes on exports of Timber and sandal and bides and the ~~the~~ alk imports also appears to be an unobjectionable one, and approved by the general principle that taxation on

Mr Typographical Error has suggested that octroi or terminal tax may be levied on hides, Timber and sandal The levy of such a tax would be both probable only if these articles are meant for consumption or use in the subdy Sadly to a number of petty Shimoga taxes is more or less an Octroi post for the export of Timber, sandal and hides Paper as these goods are concerned they

Flag N^o

mun^l tax has not been and presumably by a large no of Municipalities Consulted MJ

3530

G R S III 2,

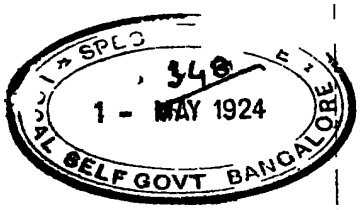
General and Revenue Secretariat | File No | of 19

Serial No

which while Council fund the money after passing and may be , and Local Boards Shows B has Stamp Shs Seems provide for the recent

B Narasimha Spl Asst

1st member) 30/4/24

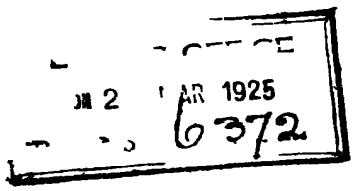


There would not be question [illegible] Municipal trading & a law in Canada & the views & which

12/5

The question of the levy of an entertainment tax came up for consideration in the Budget Session of the Representative Assembly of 1924 and it has been ordered by the First Member that a separate regulation empowering District Boards and Municipal Councils to levy the tax after the model of the Madras Act may be prepared and submitted Further action in the matter is being taken in the Legislative Branch

As regards Municipal Trading a note is prepared and submitted for orders



15/4/24

2nd Member

Noted when 2nd Member

5/3

28/2/25

4/3

Note—Cross sheet

G R S III 21

3630

General and Revenue Secretariat

File No 171 of 1919

Serial No

There is no immediate practical action necessary on this Note but a valuable one & might be used for use when proposals for municipal taxing come up

7134/9/3

9/3/25

1 3

May the papers be recalled

Bpm 11/3

GENERAL REVENUE SECRETARIAT
11 MAR 1925
LOCAL SELF GOVT BRANCH

B 1
C JMK
11 3 25

NOTE—Contn sheet

NOTE ON MUNICIPAL TRADING

Object of Municipal Trading

An economic undertaking by a Municipal Council the cost of which is intended to be met entirely out of the income obtained by the sale of the product or service in question is described as Municipal Trading, - whether the receipts of the undertaking are actually sufficient to meet the total expenditure or not The main object of Municipal Trading is to put down local monopolies and to secure to the rate-payers better - service on more favourable terms than a private firm will afford When it is not the intention of the Municipal Council that an economic undertaking ~~should~~ shall be self-supporting but that it shall be subsidised from the Municipal taxes, opinions differ as to whether such undertakings ~~should~~ may be regarded as within the scope of Municipal Trading In these cases there cannot really be any question of profit and loss The Municipal Councils in so far as the supply of services through economic undertakings is concerned may be regarded as a society of consumers who unite to provide themselves with certain necessities of life with a view to saving the profits of the middleman much in the same way as the members of ~~the~~ a co-operative stores unite to provide themselves with ~~th~~ their necessities of life Some of ~~of~~ the undertakings are conducted on purely commercial lines nd others with a view to effecting social reforms by supplying some sections of the population with products

or services on more favourable terms than others In many cases a Municipal Council is prepared to manage reproductive undertakings even at a loss in order to further the securing of conditions which are in the best interest of sanitation, public health and general welfare

Undertakings including under Municipal Trading in Western countries.

2. In Europe and other Western Countries the chief monopolist undertakings by Municipal Councils relate to supply of water, gas and electricity and management of tramways, markets, slaughter houses and other miscellaneous ones noted below

(a) Repairing and building of Tramcars, carrying of parcels, manufacture of ice, electric light fittings, supply of water at high pressure, gas stoves etc

(b) Construction of houses for working classes, dealing in building plots etc

(c) Sale of bread, meat and milk etc ,

(d) Provision of credit facilities by means of Savings Banks, issue of loans on house property, opening ~~ex~~ Municipal pawn shops, etc

Propriety of Municipal Trading.

3 As an abstract proposition, neither a Municipal Council or a State Department should embark in a business that can be well conducted by a private enterprise The reverse of this proposition carried out to a logical conclusion would put all business enterprises under ~~Government or Municipal~~ control, keep the citizens in a relation to ~~them~~ like that of children to their guardians developing in them only an inferior capacity for political life and leave to no citizen any hope, ~~ex~~ ambition or aspiration beyond that of seeking an official position that affords a meagre existence All trading ~~mus~~ be, in a greater or less degree, speculative volve risk and Municipal Councils

have no business to speculate Municipal Councils get their capital to speculate either directly from the rates or else from the loans borrowed upon the security of the rates In either case it is the rate-payer, involved with or without his consen in a speculative concern, who has to bear any loss which may be incurred All industries require the investment of a large amount of capital throughout the area which they reserve in order to to distribute the products or service which they supply When a Municipal Council is unable or unwilling to pay the cost of a concern from its current revenues it has to raise a loan and pay interest which constituted a charge on the future revenues It amounts to mortgaging the future for the sake of the present Although the objects with which the loans are contracted may benefit future tax-payers as much as the present, it is most undesirable to create a perpetual charge on the finances of the Municipal Council to the prejudice of the future generations who will require as much money as they could obtain to deal with - problems of their own Economic enterprises should not therefore be taken up unless the ~~municipal schemes~~ are absolutely necessary and immediately required in the interests of sanitation and the debts to be contracted could be discharged in a reasonably short time.

Effect of ~~the~~ Municipal/trading

4. As an effect of Municipal trading in Western countries there has been an -

enormous growth in the number of Municipal employees and the public debt incurred for promoting the undertakings Experience - shows that Municipal Councils have often been ambitious concerning enterprises they wished to manage and that they were very optimistic with regard to the financial - success which could be achieved by such enterprises and at all times they have been much more anxious to minimise the burden of of the present rate-payers than to deal equitably by future generation of rate-payers

Agency for control, management and operation of Municipal trading

5 The control of Municipal undertakings in England is vested in the Municipal Councils who generally delegate the actual management to a committee, and through such delegation it is possible to secure in certain cases not only expert management of the concerns but also - continuity of policy despite constant changes in the personnel of Municipal Councils A large number of Municipal Councils in England have municipal trading under their direct -- management and operation and employ a large amount of labour and opinions are divided as to the propriety of such management. Strictly speaking a line should be clearly drawn as to what might with advantage be subjected to Municipal control and what ought to be left free to private traders and capitalists The main criterion in any particular case should be, can the commodity or service be worked - efficiently on competetive trading principles? If this could be done, there should be no hesitation about it over for private contract.

for competition is the life of commercial progress, and monopoly its most dangerous enemy Those industries which cannot so well be operated on competative lines should be controled but it is not necessary that Municipal Councils should operate them This procedure will give to the community its just share of all the benefits both in revenue and in reasonable and efficient - service It leaves the individual free to assume financial responsibility and equitable reward for management and operation, and at the same time it saves Municipal - Councils from being obliged to increase the local taxes in cases of decline of population before the existing debts are ~~incurred~~ discharged to a material extent or ~~local financial losses~~ bear losses due to the undertakings becoming obsolete, useless or unsatisfactory in consequence of scientific ~~purposes~~ progress, inventions and other - causes beyond their control Direct management of ~~xxxxxxxx~~ undertakings by Municipal Councils may be justifiable owing to the fact that in certain industries private enterprise may give even less satisfactory results than Municipal enterprise The direct ~~xx~~ employment of labour by Municipal Councils can not be avoided when there are weighty considerations in favour of certain trading enterprises by Municipal Councils The system of managing undertakings of a more or less public character by means of companies in which the Municipal Councils ~~xxx~~ have a controling interest is one which under certain circumstances may ~~xxx~~ make it preferable to direct management by Municipal

Councils Such a management is less subject to popular pressure which often results in the grant of concessions that are likely to undermine the financial stability of the undertaking and holds in check the number of men in direct employ of the Municipal Councils, facilitates the introduction of experts on the managing body and tends to secure large capital for the undertakings

6 Every proposal to subsidise an undertaking from the taxes should be carefully scrutinised in respect of both its urgency and its position with reference to other schemes that can for assistance immediately or in the near future When from the outset there was no deliberate intention to subsidise an undertaking from the Municipal taxes it should be managed to be at least self-supporting The supreme test of the success of any ordinary business enterprise is the financial result obtained This test can not be applied to municipal tradings without some qualifications As the making of profits is not the primary object of these undertakings the charactor of the service rendered and the price at which it is rendered must always be considered first When public health or sanitation is closely affected in the case of a Municipal undertaking it is generally best that the price to be charged for the service should be regulated so that no net surplus should be realised and the prices charged for domestic purposes should not be so high as to seriously limit the consumption If the enterprise completes directly with private enterprises the maximum amount of net surplus will limited as the rates charged cannot

Policy to be followed in Municipal Trading

exceed those charged by private firms for similar commodities or services It is of course necessary that the net revenue should be calculated after debiting the obligatory and other charges for the renewal of the plant and providing for a sinking - fund and for a fair return on the entire capital investment including cost of preliminary improvements incurred for undertaking the service The prices charged should depend upon local conditions and they should not tend to prolong the discharge of the loan raised for the undertaking and to the exploitation of the future generations for the benefit of the present generations A small section of the citizens - should not be indirectly subsidised at the cost of the general body of rate-payers when all rate-payers participate as consumers in a concern when Municipal Councils has to subsidise any other Municipal Councils concerns also from general taxes and the price charged may be some what higher than absolutely necessary as the people do not feel it in the same way as if they had to pay taxes at higher rates - As a practical policy Municipal Councils should adjust the prices so that a judicious combination of direct and indirect taxation is secured

Items to which Municipal trading may extend in - Mysore

7 Municipal Councils in Mysore are by statute required to fulfil certain obligatory functions such as the maintenace, - cleaning and lighting of public roads, the sewering of the streets and the disposal of sewage etc It is only after the cost of obligatory services has been met that a

Municipal Council ~~is in a position to~~ can judge what expenditure it is in a position to incur without placing an unreasonable ~~burden~~ burden upon the rate-payers Many Municipal Councils have not sufficient funds for discharging even their obligatory functions and as the resources of the Municipal Councils are generally limited, practically no chance exists for Municipal Councils in Mysore to undertake municipal trading on even a moderate scale The only enterprises that may be taken up by the Municipal Councils in Mysore on a moderate scale are the following -

(a) Supply of drinking water
(b) Provision of markets and slaughter houses
(c) Provision of tramways or motor busses
(d) Construction of houses for the poor
(e) Provision of building sites

8 Very few towns have pipe water system and many must be satisfied with construction of good drinking water wells Supply of drinking water is an obligatory function of Municipal Councils and its management on commercial basis is a failure even in the two cities It is too much to think of the Municipal Councils managing the water supply system on a commercial basis The charges made for water should be so arranged as to relieve the poor consumers and Government should very wellbe satisfied if the Municipal Councils in two cities raise sufficient money by taxation to pay for the maintenance charges, in addition to a return for depriciation of machinery and pipes and for their renewals

<u>Water supply.</u>

9. Provision of markets and slaughter houses is attended Municipal Councils in a fairly

Markets and sl

satisfactory way Rents and fees are levied under bye-laws framed for the purpose but the undertakings cannot be considered to fall in any sense under commercial schemes. It is, of course, open to the Municipal Councils to make the yeild sufficient for meeting not only the cost of establishments but also the interest of any loans raised or the outlay incurred for the construction of building and acquiring the sites, On the other hand, an enhancement of the rate might draw away the traffic to more favourable localities and it may not be expedient to manage markets and slaughter houses on a strictly commercial basis.

Tramways and motor-busses.

10 Provision of tramways can be thought of only for the two cities where electric current can be supplied by Government The scheme involves heavy outlay for which the Municipal Councils will have to raise loans It is not easy to forsee how the scheme will work and whether there will be any profit from the concern The Kolar District Board Railway has not yeilded any net profit and it would be in the interests of the Municipal Councils that provision of tramways must be left to private enterprise As private enterprise is not forthcoming it is unwise for the Municipal Councils to undertake this scheme and get themselves involved in heavy laans and consequent interest charges Sir M Visvesvaraya in his retrenchment proposals in respect of the Bombay Corporation finances states that if timely measures are not taken, the loan charges may soon assume embaarassing

proposals and that there are good reasons for capital expenditure being curtailed The current rate of interest on loans is 6 per cent and the wages of labour are very high On account of unsettled conditions of the world trade, imported materials cost more and works executed under these conditions cannot but prove expensive At the present rate and in the present condition the burden for permanent improvement to be imposed on the present generation will be excessive and oppressive The Municipal Councils may therefore, simply subsidise some private company for running motor service to outlaying extensions in order to create better traffic facilities for the benefit of residents in such extensions

11 With regard to construction of houses by Municipal Councils the same remarks detailed in the forgoing para apply and the time is inopportune for Municipal Councils for launching on the house building schemes The Bangalore City Municipal Council constructed recently some houses and the financial affect of the undertaking is being watched In the Mysore City some houses were constructed by the Trust Board for sale to the people displaced by the operations of the Board but they did not find ready sale and had to be disposed of to applicants other than the displaced citizens after a long time The scheme was neither financially successful nor met the requirements of the section nor the requirements of the people of the people for whom they were constructed Further expenditure either out of the accumulated ex surpluses or out of loans to be raised appears inexpedient Even if funds were available

Construction of houses

the enterprise is one that should be primarily attended to by house-building co-operative societies and private capitalists

Provision of building sites.

12 Though it may involve some risk and loss provision of building sites should be undertaken by the Municipal Councils in order to put down speculation on the part of private capitalists In order to abate overcrowding in cities and towns, Municipal Councils should acquire lands outside the limit of Municipalities and prepare ~~an~~ town planning schemes and go on including such plots within municipal limits as houses spring up - By this undertaking the Municipal Councils will incidentally secure for themselves a share of the unclaimed ~~incumbents~~ increment and they will exercise ~~the~~ their influence upon the development of new parts of the town The price of sites should as far as possible be fixed with reference to their market value and should ~~is~~/realise not only the cost of acquisition etc but also a reasonable interest on the capital invested When clearing of slums in the centre of the city becomes necessary and citizens will have to be drifted from their houses, the rates to be charged may be lowered or sites given free of charge if such a concession becomes absolutely necessary

Conclusion.

13 From the above paras it is seen that there is little scope for Municipal - Trading in the municipalites of the State and that in view of the heavy outlay to be incurred in the schemes it would be expedient

that Municipal Councils do not raise any loans, subject themselves to the payment of interest and create a burden on the taxes not only to the prejudice of the present - generation but also the future ~~generation~~ ones

Note on Municipal Councils (Municipal Finance and a few miscellaneous questions.)

ABSTRACT TABLE OF CONTENTS.

(1) Sources of municipal taxation and revenue.

(2) Review of the municipal systems of taxation.

(3) Budget Rules.

(4) Other financial rules.

(5) Establishments.

(6) Public Works etc.

(7) Resolutions of the Local Self-Government Conference of 1918.

(8) Budgets of a few Municipal Councils.

(9) Existing defects and proposed remedies.

(10) Miscellaneous.

(h) Sources of municipal taxation and revenue.

The scope of municipal taxation is indicated in Section 59 of the Municipal Regulations and may be briefly described as — follows:-

(a) A tax on buildings or lands or both at rates not exceeding certain maximum limits.

(b) A tax on vehicles, boats or animals used for riding - draught or burden- kept for use within the municipal area at - rates not exceeding the fixed maximum limit.

(c) A toll on vehicles and animals used as aforesaid entering the municipality but not liable to taxation under clause (b) at certain rates.

(d) An octroi on animals or goods or both, brought within the octroi limits for consumption or use therein

(e) A tax on dogs not exceeding a certain limit

(f) A special sanitary cess

(g) A general sanitary cess

(h) A water-rate or water-rates for water supplied by the municipal council.

(i) A lighting tax not exceeding certain maximum rates

(j) A tax on arts, professions, trades and callings and on offices and appointments at rates not exceeding certain maximum limits

(k) Any other tax approved by Government.

In addition to the above sources of taxation revenue is also derived from A Regulations from Special Acts (like the cattle

Trespass Regulation) B Income from municipal property and from powers apart from taxation.

(2) Review of the municipal systems of taxation and revenue

In Government Order dated 26th March 1912, the Government after calling for the opinions of the Deputy Commissioners of Districts decided against the abolition of octroi as a general measure and left the initiative in the matter to be taken by the municipal council concerned. In para 12 of their Proceedings No. 2805-55 / Ml. 132-16-1 dated 16th November 1916 passing - orders on the development of local self-government in Mysore, the Government while reaffirming the above policy pointed out that the revenues of municipalities could be augmented by better and more systematic enforcement of the existing powers of taxation and by proper collection of their current demands, and - expressed the opinion that the income of municipalities should be derived from a few direct sources which can be easily and - economically collected and accounted for while the expenditure should be limited to those services which secure the greatest benefit without a disproportionate outlay on general or supervising establishments. About three years later the Government in passing orders in No.R.4050-60/Ml.198-19-1 dated 22nd September 1919 on certain correspondence arising from the above -- proceedings issued certain instructions for the regularisation and development of municipal taxation. These instructions were mainly (a) that the direct taxes like House tax should be revised and augmented and (b) that the fees from the issue of licenses and the income from municipal properties such as markets and slaughter houses should be developed.

(3) Budget Rules.

The Budget Rules are laid down in Section 169 of the Municipal...

Regulation and in Articles 18-27 of the Municipal Account Manual. In Government Order dated 16th November 1916 the Government directed that the budgets of minor municipal - councils should be passed by the Deputy Commissioner, those of town and city municipal councils being passed by Government: further, the points calling for the interference of the Deputy Commissioner or the Government were restricted to a few essentials. All the Municipal Councils were given the power to make re-appropriations of budget grants both under major and minor heads and to sanction additional grants without trenching on the prescribed minimum balance except for the purpose of increasing expenditure under establishment.

(4) Other financial Rules.

Audit and other financial rules are prescribed in - Sections 170 to 172 and 177 of the Regulation. Provision for the monthly audit of municipal accounts by an audit - Committee of the municipal council is provided for in Rule 262 of the Municipal Account Manual: the preparation of the annual accounts and administration Report being regulated - by Rule 263 of the Municipal Account Manual. By Government prescribed Order dated 16th November 1916, the Government have sanctioned a half yearly local audit of municipal accounts by the account officers of Government.

(5) Establishments.

The powers of municipal councils in regard to establishments are defined by clauses (b) to (h) of Section 46 and by Section 177 of the Regulation as well as by Rules 27 & 262 to 263 of the Municipal Account Manual. The net result is that variations in the scale of establishments in the case of minor municipal councils have to be sanctioned by the - Deputy Commissioner while similar variations in the case of

town and city municipal councils require the sanction of Government. Appendix B of the Mysore Service Regulations regulates the grant of pensions and gratuities to municipal employees.

(6) Public Works.

Under Rule 241 of the Municipal Account Manual, municipal councils may sanction within Budget limits estimates for all repair works and for original works not exceeding Rs. 1500 in any case, estimates for works costing more than Rs. 1500 being submitted to Government. So far as I have examined the subject, there appear to be no standing orders requiring each municipal council to draw up a regular programme of public, sanitary and improvement works and to devise ways and means for executing them.

(7) Resolutions of the Local Self-Government Conference regarding municipal taxation and finance.

(a) Resolution XXXII (Levy of tolls in municipalities)

This may be accepted. In fact the Government have made an equitable arrangement recently in the case of the Chitaldrug Municipal Council which sought to levy tolls on through traffic from 1st July 1923.

(b) Resolution XLIV (Option to levy show tax in lieu of profession tax.)

This may be accepted by Government.

(c) Resolution XXXVI (Pilgrim tax not to be levied.)

This may be accepted by Government, for the present and no further action is required.

(d) Resolution XXXVII (Octroi not to be abolished)

This merely repeats in part the previous declarations of policy by Government. But as octroi is being replaced by terminal

towns elsewhere it is worthwhile to investigate the subject further before accepting this Resolution for all time to come.

(e) Regulation XXXVIII (Tax on arms and hides)

If any municipal council wants to introduce these taxes, it can apply to Government for permission to do so under clause - xi of Section 59 (b) (1) of the Municipal Regulation.

(f) Regulation XXXIX (Levy of surcharge duties on Amine)

Recently the Government in the Financial Department has - passed orders declining to allow such levy for the present. - Moreover the municipal council can always apply under clause xi of Section 59 (b) (1) when it wants to introduce this levy: and so a fresh provision in this behalf in the Regulation seems unnecessary.

(g) Regulation XL (Levy of tax on goats and pigs.)

This may be accepted: and Section 59 (b) (1) XI (or V) has to be amended.

(h) Regulation XLI (cattle show receipts.)

After referring to the proceedings of the Conference, I - can find no specific data for this. So each case may be taken up and disposed of on its merits as it arises.

(i) Budgets of a few municipal councils.

A Statement showing the budgets of a few important municipal councils is herewith put up After referring to the detailed - budgets, and Administration Reports, in as many cases as possible, I find that

(a) The financial condition of the Mysore City Municipal Council is considered by Government to be unsatisfactory

(b) The arrears in some of the municipalities (Shimoga Seringapatam etc.) are heavy.

(c) The Bangalore City Municipal Council has a large invested amount: so also has the Davangere town municipal council.

(d) The revenue derived from municipal property and from powers apart from taxation is small in most of the municipalities.

(9) Existing defects and proposed remedies.

(a) Matters referred to in the Resolutions of the Local Self-Government Conference.

The recommendations of the Local Self-Government Conference in regard to the levy of tolls, the option to levy shop tax (in lieu of profession tax) in certain cases, and the levy of tax on goats and pigs may be accepted, thereby increasing the municipal income from taxation.

(b) Better arrangements for collecting the current demand and the arrears.

From much of the administration reports as I have read, the arrangements for the collection of the current demand and of the arrears leave much to be desired. By taking up the cases of each such municipality, it has to be decided whether the establishment has to be strengthened or the supervision has to be improved.

(c) Issue of the municipal manual.

Early arrangements have to be made for the issue of the manual and for its study and steady enforcement by the municipal employees.

(d) Drawing up a regular programme of Sanitary and improvement works.

Each municipal council must be asked to draw up such a programme of works according to its financial capacity. Bangalore and Mysore Cities have got such programmes.

(e) Resolutions of the Government of India (1915 and 1918)

I have examined in this connection and with some care the Resolutions of the Government of India on Local Self-Government issued in 1915 and 1918. The following points in these seem to deserve notice.

(I) The system under which the executive powers are - exercised in Bombay city by a full time official i.e., the Municipal Commissioner and elsewhere by a Chief Officer is commended for adoption in places where the local conditions are favourable.

(II) The question of substituting, under certain conditions a light terminal tax for octroi should be taken up by municipal councils.

(III) Municipalities should bear in mind the possibility of supplementing taxation by development of municipal property so as to ensure the best possible returns and by maintaining the principle that special services such as the supply of - water, electric lighting etc., should pay as far as possible pay for themselves.

(IV) The Government of India finally accepted (in 1918) the principle (laid down by the Decentralisation Commission in 1908-9) that if a municipal (or rural board) had to pay for a service, it should control the same and that where it was expedient that the control should be largely in the hands of Government the service should be a provincial one

As illustrations of the applications of this principle, the Government of India pointed out that if a board was to provide for civil works or medical relief, it ought, subject to such - general principles as the Government may prescribe, to have - real control over the funds thus provided and should not be - under the constant dictation of Government Departments in matters of detail.

(10) Miscellaneous.

(a) Abolition of minor municipal councils.

In my 1st note on municipal councils, I had stated that Resolution XXXI of the Local Self-Government Conference (regarding option to minor municipal councils to be converted into - Town Councils or Village Panchayets) might be accepted by - Government. Since then I understand that the object of the - resolution was to abolish the minor municipal councils: but I confess I did not look on the Resolution in that light. It - seems to me that the conversion of these into Unions which was advocated in Sir M. Maly's note of 1912 is a milder measure: but unless the minor municipal councils concerned are induced to become village panchayets, their total abolition would be an extreme step and would be fraught with injury to the localities concerned, as there would be no agency to look after the sanitation of these areas.

(b) Control of minor mofussil institutions.

In my 1st note where I had suggested delegation to municipal councils of certain functions in regard to minor mofussil institutions, I omitted to mention that the Secretariat Superintendent (Mr. M. V. Krishnaswami Iyengar) had promised to give me a fi wherein this very question had been considered by Government - and disposed of in the negative. As the Secretariat Superintendent is now on leave, I cannot take further steps in the matter.

~~Direct Members~~

(c) Inspecting Agency.

The appointment of a special expert agency in the Districts seems necessary for the regular inspection of the municipal offices (as well as the offices of other local bodies) and the prompt rectification of the defects periodically noticed by the audit staff, the Deputy Commissioners and the Government.

First Member
&
D E W A N

List of papers on the file

1. Recorded collection (Municipal file No.171-19, Sls 1-5) dealing with the proposal of the Shimoga Town Municipal Council regarding the levy of terminal and other taxes in the Shimoga Town Municipality and inviting the views of other Town Municipal Councils in the State

2 Letter No 232 dated 14th May 1921 from the President of the Bangalore City Municipal Council forwarding the - opinion of the Managing Committee that the levy of the taxes in question is not desirable

3 Letter No C 610 dated 25/27th May 1921 from the Deputy Commissioner, Hassan, forwarding a copy of the resolution of the Hassan Town Municipal Council

4 Letter No.D2 Dis 637 dated 22nd June 1921 from the Deputy Commissioner, Mysore, forwarding the views of certain Town Municipal Councils in Mysore District

5 Letter No Ml C 256/21-22 dated 6th July 1921 from the D C Tumkur, forwarding the opinion of the Sira and Gubbi Municipal Councils

6 Letter No C 610/Lf dated 12th July 1921 from the D C. Hassan, forwarding the opinion of the Hole-Narasipur Municipal Council

7 Letter No D2 Dis 4/Ml 21-22 dated 19th July 1921 from the D.C Chitaldrug, forwarding the views of certain ~~Shimoga~~ ~~of the Shimoga~~ Town Municipal ~~Councils~~ Councils in his District

8

9 Letter No L F H C 184/20-21 dated 11/16th August 1921 from the D C Hassan, forwarding the opinions of certain Municipal Councils in his district

9 Letter No L F H C 184/20-21 dated 20th September 1921 from the D.C Kolar, forwarding the opinion of the - Chintamani Town Municipal Council

10 Letter No D2 Dis 505/21-22 dated 24th October 1921 from the D C Kadur stating that none of the three Town Municipalities of his district are in favour of levy of - terminal and other taxes proposed by the Shimoga Municipality

11 Letter No L F H C 184/21-22 dated 3rd November 1921 from D C Kolar, submitting for orders of Government an extract from the resolution of the Chikballapur Town Municipal Council proposing the levy of a tax at 6 pies per hide exported from Chikballapur Town

12 Letter No D2 Dis 493/21-22 dated 17th December 1921 from the D C Tumkur, forwarding the resolutions of certain Municipal Councils on the subject

13 Letter No 402 dated 23rd February 1922 from the D C. and President, Shimoga Town Municipal Council soliciting early orders of Government on the proposals originally submitted

14 Letter No 97 dated 23rd March 1922 from the President, City Municipal Council, Mysore, forwarding the resolution of the City Municipal Council expressing their views in the matter

16. Letter No L,5918 dated 8th April 1922 from the Revenue Secretary to Government, to the Deputy Commissioner, Shimoga, re calling for the views of the Town Municipal Councils of Shikarpur and Sagar

15. Letter No A.C.635/21-22 dated 24th March 1922 from the D C Bangalore, submitting the views of the Bodballapur Municipal Council.

17 Letter No H C 635/21-22 dated 19th April 1922 from the D C Bangalore, submitting the opinion of the Chennapatna Town Municipal Council in the matter

18. Letter No C 1887/[illegible]21-22 dated 23 from D C Shimoga forwarding the views of Sagar & Shikarpur Municipal Councils.

19 Office Note on the file, together with a Note containing abstracts of the opinions of the Town Municipal Councils, framed under Bombay Municipal Act

No

OFFICE OF THE CITY MUNICIPAL COUNCIL

Bangalore City dated 14th May 1921

From

B K GARUDACHAR, ESQ
President, Municipal Council
BANGALORE CITY

DN 8450
17 5 21

To

B Ramaswamaiya, Esq, B A B L
Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue Department, Bangalore

Sir,

Ml 171-19-6

Referring to your letter No R 9851-60/Ml 171-19-5 dated 26th February 1921 calling for the opinion of the Municipal Council regarding the proposals of the Shimoga Town Municipal Council to levy terminal and other taxes in the town I have the honor to state that the subject was carefully considered by the Managing Committee and they are of opinion that the levy of the taxes in question is not desirable A copy of the resolution of the Managing Committee dated 12th April 1921 giving reasons therefor is submitted herewith This resolution of the Managing Committee was also approved by the Municipal Council at the meeting held on the 7th May 1921 (copy enclosed)

I have the honor to be
Sir,
Your most obedient servant

President

HRS-14.

83 192

From The Honorary President
Civil & Military Station
Bangalore

To The Secretary to Govt.
Rev Dept.
Bangalore

Dated 16 5 21
Despatched
Received

GEN & REV DEPT
17 MAY 1921

General No. 2392
No.

Enclosure No. 2

Re Levy of terminal and other taxes

Forwarding copies of the Resolution of the Managing Committee and the Sub Committee stating that the levy of taxes not desirable :-

PROCEEDINGS OF THE MANAGING COMMITTEE MEETING HELD ON THE

12th A P R I L 1921

P R E S E N T

The Vice President

G.V.Narasimha Iyengar Esq

K.Venkatasubbiah Esq ,

K.V.Krishna Iyengar,Esq.

S Venkatachala Iyengar Esq

B Chinnaswami Chetty Esq

D Siddabasappa Setty Esq

D Veerabadra Setty Esq

A B S E N T

B Usman Khan Esq ,

The Chief Officer the Health Officer and the Municipal Engineer were also present

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2 Revenue Secretary's letter No 9351-60/Ml 171-19-5 dated 26th February 1921 forwarding copy of the proposals of the Shimoga Town Municipal Council, regarding the levy of terminal and other taxes and calling for the views of the Municipal Council thereon

RESOLUTION -The Committee are not in favour of taxes being levied by the Shimoga Town Municipal Council on items Nos (1) (2) and (7) as the levy is opposed to the principle of taxation in Municipal areas and will affect others who do not reside in that Town

The Committee are of opinion that the levy of a terminal tax item No (3) is not desirable when the Octroi is continued and that the levy of a tax referred to in item No (4) is opposed to natural sense of justice.

Items (5) and (6) relate to local imposition and no opinion seems necessary in respect of them

Sd/ M Abbas Khan
Vice-President

COPY

President

[illegible] of the Minutes of the City Municipal Council, [illegible] held at the Council Chamber on Tuesday the [illegible] 1921.

0000

PRESENT

1. M Abbas Khan,Esq ,Vice President,(on the Chair)

1.B.Chinnasamy Chetty,Esq .
2.Dewan Bahadur Setty,Esq.,
3 C.V.Narasimha Iyengar,Esq.,B A ,B L ,
4.S.Subbappa, Esquire.
5.Dewan Bahadur Setty,Esq .
6 C.Siddaveerappa, Esquire,
7 M.Deppa, Esquire.
8.C.V.Venkata Rao Chetty,Esq.,Hony.
9 M.Subbayya, Esquire, Hony.
10 K.Krishna Iyer,Esquire,Hon .
11 K Gopalaswamy Iyer, Esq .
12 Hon.Prasannakumara Rao,Esquire,
13 K.Ari Annappa,Esquire, I .S .
14 C.Venkatasubbiah,Esquire,
15 C.Viranna Iyengar,Esquire,
16.C.Subbaya Shet Esquire,
17 C.Venkatesha Rao Sahib,Esq .
18.C.Subbarao Chetty,Esquire,
19 V.C.Srikantaiah,Esquire,

ABSENT

1 Rao.C.Garudachar,Esq , (President ,
2 Rao Bahadur Srinivasa Iyengar,Esq , (Deputy President ,
3 Hon.Fouzul, Esquire,
4 C.Venkatasubba Iyengar, Esq.,
5.C.Venkataramaya Iyengar, Esq.,
6 D L.Gnanaprisa Pillay,Esq .
7 C.Narasimhiah, Esquire,

X X X
X X

12 Revenue Secretary's letter No R 9351-60/M1 171-19-5 dated 26th February 1921, forwarding copy of the proposals of the Shimoga Town Municipal Council, regarding the levy of Terminal and other taxes and calling for the views of the Municipal Council

Also the opinion of the Managing Committee dated 12th April 1921 thereon

RESOLUTION -The opinion of the Managing Committee is approved

Sd/- M Abbas Khan,
Vice-President, (on the Chair)

"C O P Y"

M Subbarao
President.

01400

No C 810/27

Office of the Deputy Commissioner,
Hassan District,
Hassan, Dated 25th May 1921
27E

From

B Venkata Rao, Esq , B.A.
Deputy Commissioner,
Hassan District.

D No 8786
30-5-21

GEN & REV SECTT
Rev Secft
30 MAY 1921

To

B Ramaswamaiya, Esq , B A , B L ,
Secretary to Government of His Highness
the Maharaja of Mysore, Revenue
Department Bangalore

Jud 171-19-7

Sir,

With reference to your letter No R 9551-60/M1 171-19-5, dated 26th February 1921, regarding levy of terminal and other taxes in Town Municipalities, I have the honor to forward herewith copy of letter No 782, dated 2/5th May 1921, together with a copy of resolution passed in the matter received from the President, of the Hassan Town Municipal Council

2 The views of the Hole-Narsipur Town Municipal Council will also be submitted on receipt. A strict reminder has been addressed to the President of that Municipal Council.

I have the honor to be
Sir,
Your most obedient servant,

For Deputy Commissioner,
Hassan District

Letter No. 782 dated 27th May 1921, from the President, Town Municipal Council, Hassan, to the Deputy Commissioner, Hassan District.

With reference to your Memo No. 1537-38, dated 15th March 1921 forwarding copy of letter No. R. 9551 60/M1 171-19-5 dated 26th February 1921, from the Secretary to Government, Revenue Department, for information and submission of the views of the Hassan Town Municipal Council, in the matter of levying the terminal and other Taxes in the Town, I have the honor to state that the subject having been placed before the Council at their meeting held on the 1st instant, it was resolved that the taxes may be levied at the option of Municipalities with the exception of charges on passengers which should not be levied on newly opened lines

Extract of the Resolution on the subject is herein enclosed

For Deputy Commissioner,
Hassan District

1920-21

Proceedings of an adjourned meeting of the Hassan Town Municipal Council held in the Deputy Commissioner's Office, Hassan, on Saturday the 1st May 1921

Present

B Venkoba Rao, Esquire, B A , President,

Mr Mohamed Rama, Vice President,

Non-Official Members.

Mr.S Venkatesaiya, B A , B L , Advocate,

" H V.Rangaswami, B.A , L L B , Advocate,

" B Ramaswamaiya, B.A , L L B , Advocate,

" B Suryanarayana Rao, B A , Pleader,

" A Narayana Iyengar, Pleader,

" K Mahadevappa, Sahukar,

" Dodla Payanna, Sahukar,

" Sanjeevaiya, Merchant,

" B Dharanaiya, Merchant,

" H Govindasetty, Merchant,

X X X

II Read Revenue Secretary's letter No R 9551-60/M1 171-19-5 dated 26-2-1921 forwarding copy of the Proceedings of the -- Shimoga Town Municipal Council re the levy of Terminal and other taxes in the Town, for submission of the views of the Hassan Town Municipal Council in the matter.

Resolution proposition by Mr Venkatesaiya seconded by Mr Govinda setty,-

The taxes may be levied at the option of Muricipalities with the exception of charges on passengers which should not be levied on newly opened lines"

Resolution - The proposition is passed

X X X X

Sd/- B Venkoba Rao,

President Town Municipal Co

Hassan

Ext act

No.[illegible]637 Misc. 20-21.

Office of the Deputy Commissioner,
Mysore District,
Dated Mysore, the 22nd June 1921.

From

F. Bowring, Esq., J.T.,
Deputy Commissioner, Mysore District,
M y s o r e.

D. 945-
25/6/21

To

B. Ramaswamayya, Esq., B A., B.L.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
B a n g a l o r e.

Mil 171-19-8

Sir,

With reference to your letter No.R.9551-60/Mi. 171-19-8 dated the 26th February 1921 forwarding copy of the proposals of the Shimoga Town Municipal Council regarding the levy of terminal and other taxes in the town, and requesting the forwardal of the views of the Town Municipal Councils in this District etc, I have the honour to enclose copies of the resolutions of the marginally noted Town Municipal Councils in the matter.

1. Chamarajanagar.
2. Seringapatam.
3. Nanjangud.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

From The Deputy Commissioner,
Mysore District,
Mysore.

To The Secretary to the Govt. of H. H. the Maharaja of M.
Revenue Department, Bangal

Dated 22nd June 1921.

Despatched

Received 24 JUN 1921

General No. Dy. Cis 637-21
No.

Enclosure No. 4

Subject.

Submits resolutions of the Municipal Councils in this Distr re. the levy of terminal and oth taxes in the Town.

ಶೈರಂಧರಕಟ್ಟಡದಲ್ಲಿ ನಡೆದ ಸಭೆಗಳ ಕೌನ್ಸಿಲರುಗಳು ದಿ 30-4-21 ನೇ ಶುಕ್ರವಾರ
ಸಮಾಜಕಲ್ಯಾಣ ಇಲಾಖೆಯ ಕಛೇರಿಯಲ್ಲಿ ಸೇರಿದ ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದರು ಎಂದು ತಿಳಿಸಿದೆ.

ಹಾಜರು

Ramakama Rao president
Rangaswamaiyar Honorary president
S A Jayarao
Sundramaiyar D P W officer
C Raja Gopala madaliar
N Siddalingayya Aswaroo
G Shanmugam madaliar
Syed Ahamed
P A Sreenivasa Rao medical officer

ಗೈರಾಜರು

ಶ್ರೀ B Narasinga Rao
P Shama Rao
" H C Manjappa
" P Campaiah
" V Narasimhaiah
M Mustapha
Hosam Sab
Vacant

ಶಿವಮೊಗ್ಗ ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್ ಈ ಕೆಳಕಂಡ ತೆರಿಗೆಗಳನ್ನು ವಿಧಿಸಲು ಪ್ರಸ್ತಾಪಿಸಿರುವುದರ ಬಗ್ಗೆ ತೀರ್ಥಹಳ್ಳಿ ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್ ಅಭಿಪ್ರಾಯವನ್ನು ಕೋರಿದ್ದು ಅದರಂತೆ ತೀರ್ಥಹಳ್ಳಿ ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್ ಸಭೆಯು ದಿ 16-3-21 ನೇ ಸಭೆಯಲ್ಲಿ ಈ ವಿಷಯವನ್ನು ಪರಿಗಣಿಸಿ ಈ ಕೆಳಕಂಡಂತೆ ನಿರ್ಣಯಿಸಿದೆ.

The municipal council have considered the advisability or otherwise of the proposal of the Shimoga municipal council to levy taxes on the following- The Sringapatam council are of opinion that the proposed tax on timber & other wood as also on areca nut should not be levied by the Shimoga Council as it is opposed to Spirit of Section 59 of the municipal
(2) The terminal tax on

may be levied as proposed

(3) The Srungapatam municipal council are totally opposed to the levy of taxes on passengers

(4) The slaughter house fee and the surcharges on arrack may be raised as proposed

(5) Also the taxes on motor lorries and tarring materials may be levied

(Sd) R Nanadam Rao
President

copy ../
Engineering
S.E.P

1921 ಕಿಂತಲು ಮಿತ್ರಲೆಕ್ಕ ತೆಗೆಯಲು ಸಲ್ಲದು ಸಲ್ಲಿಕೆ ಕ್ರ-30ನೆಯ
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ಸಾಮಾನ್ಯವಾಗಿ —

B ಅಂದರೆ ಕಾಲ್ಪನಿಕವಾಗಿ BA ಸಹಿತ
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ಲುರವರು
C ಕೆಪ್ಪಸ್ವಾಮಿಗಳವರು
ಚೆಲುವರಾಯಸ್ವಾಮಿಗಳವರು
A ವೆಂಕಟಸುಬ್ಬಯ್ಯಗಳವರು
KV ಕಾರಂತರಾವ್ ಅವರು
BV ರಂಗರಾಯರು
H N ಸಿದ್ಧಲಿಂಗಯ್ಯನವರು
KC ವೆಂಕಟರಾಯಪ್ಪಗಳವರು BA BL & ಪ್ಲೀಡ್ಮಾ ಅಂದರೆಯವರು
advocate
G A-ಕ್ಕೆ ಸಾಂಬಶಿವರಾವ್‌ಗೆ ಸೇರಿದವರು

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16836 B ಗೆಜೆಟಿಯರಿನಲ್ಲಿ ಪ್ರಕಟವಾಗಿದೆ
20-21

ಸಂಬಂಧಪಟ್ಟವರಿಗೆ ತಿಳಿಸಲು ಈ ಮೂಲಕ ತಿಳಿಸಿದೆ
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III " 0 — 0 — 3

(ಸಹಿ)
B Ramaswamiah
Resident

Extract

Sd S Abdul Kareem

Present

copy—

Sd

Present

5/2/24

[illegible] 1921 [illegible]
[illegible]

[illegible]

I [illegible]
2 [illegible]
3 [illegible]
4 [illegible]
5 [illegible]
6 [illegible]
7 [illegible]
8 [illegible]
9 [illegible]
10 [illegible]
11 [illegible]
12 [illegible]

[illegible]

I [illegible]
2 [illegible]
3 [illegible]
4 [illegible]

x x x x x x x x x x x x x x x

[illegible] 10-3 [illegible] 1683 [illegible] 15-4 [illegible]

[illegible] 13784 [illegible]

Office of the Deputy Commissioner,

Tumkur District,

Dated Tumkur, the 6th July 1921

From

Ananda Rao S Hirsi, Esquire, B A (Hons),

Deputy Commissioner, Tumkur District,

TUMKUR

D 2222
R 8728

To

B Ramaswamiah, Esquire, P A P I,

Secretary to the Government of His Highness the

Maharaja Of Mysore, Revenue Department,

BANGALORE.

Jud 171-19-4

Sir,

With reference to your letter No R 9351-80/Jud 171-19 dated 26th February 1921 calling for opinion of the Town Municipal Councils in the matter of levy of terminal and other taxes as proposed by the Shimoga Municipality, I have the honor to forward herewith the opinion of the Sira and Gubbi Municipal Councils, the former not being in favour of such levy and the latter agreeing only so far as the surcharge fee on the consumption of arrack in the Municipality

The views of the remaining Councils will be communicated on their receipt from the Presidents to whom reminders have been sent

I have the honor to be,

sir

your most obedient servant,

Ananda Rao

Deputy Commissioner,
Tumkur District

0830 1921-1922

From

The Deputy Commissioner,

Tumkur District

To

The Revenue Secretary to

Government of His Highness the Maharaja of Mysore,

Dated the 6th July 1921. BANGALORE

Despatched

Received 8 JUL 1921

General No

No.

Enclosure No

Forwarding herewith the resolution of the Sira and Gubbi Municipal Councils regarding the matter of Animal and other taxes etc

****

(sd) S Narayanappa
Vice President
28 3 [illegible]

Extract

S. Narayanappa
Vice President
30 3 [illegible]

1921 ನೇ ಸಾಲಿನ ಸಂಖ್ಯೆ ಇಂದಿನ ತಾರೀಖಿನ ಪತ್ರದ

ಪ್ರತಿಯನ್ನು ಕಳುಹಿಸಿಕೊಡಲಾಗಿದೆ. ಆದ್ದರಿಂದ ಈ

ಕಛೇರಿಯಲ್ಲಿ ಈ ಬಗ್ಗೆ ಯಾವುದೇ ಕ್ರಮವನ್ನು ಕೈಗೊಳ್ಳಲಾಗಿರುವುದಿಲ್ಲ.

× × × × ×

(3) ಈ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಈ ಕಛೇರಿಯಲ್ಲಿ ಯಾವುದೇ ಕಡತವಿರುವುದಿಲ್ಲ.

ಆದ್ದರಿಂದ ಈ ವಿಷಯದಲ್ಲಿ ಯಾವುದೇ ಕ್ರಮವನ್ನು ಕೈಗೊಳ್ಳಲಾಗಿರುವುದಿಲ್ಲ.

ಆದರೆ ಈ ಕಛೇರಿಯಲ್ಲಿ ಸಂಖ್ಯೆ 256/20-21 ನೇ

ಪತ್ರದಲ್ಲಿ ಕೋರಿರುವಂತೆ ಸಂಬಂಧಪಟ್ಟ ಕಡತವನ್ನು

ಹುಡುಕಿ ಕೊಡಲಾಗುವುದು.

× × × × × × ×

COPY.

(Sd) T. Hemshmakka
President
Gutti Municipality

Attendant
30/4/21

1670

No C 610/17

Office of the Deputy Commissioner,
Hassan District,
Hassan, Dated 12th July 1921

D 365
L 16721

From

B Venkoba Rao, Esq., B A,
Deputy Commissioner,
Hassan District

To

B Ramaswamaiya, Esq., B A B L,
Secretary to Government of His Highness
the Maharaja of Mysore, Revenue
Department Bangalore

Jul 171-19-10

Sir

In continuation of my letter No C 610/17
dated 27th May last I have the honor to forward
herewith copy of resolution of the Hole-Narsipur
Town Municipal Council in the matter of levy of
terminal tax They are of opinion that surcharge
fees on arrack and a tax of 4 annas per Railway
maund of hides exported may be levied at rates pro-
posed by the Shimoga Town Municipality But as
regards slaughter-house fees they say that two
annas may be levied on each ~~sheep~~ sheep slaughtered in lieu
of one anna collected at present

10 No 8786
Office copy
submitted
1/6/21
Sgd

I have the honor to be,
Sir,
Your most obedient servant

For Deputy Commissioner
Hassan District

Proceedings of the monthly meeting of the Kalavakolan
Town municipal council held on 26 6 1921

Present-

Mr R Ramaiya Naidu B.A
President

" N Nagappayya
" K Narayappa
" Ramanna
" P Bhimachar
" K R Kariyanna Setty
" K Ramiah
" Mahadeva Rao
" G S Puttu Rao
" K Kariyumbaya
& P W Sub Assistant Officer

Absent

Mr B Anantha Ramaya
" President

" M Subba Rao
" Chikkamallegowda
" B Venkatalakshmamma
Sub Assistant-Surgeon

I to VIII & X X X X

IX Terminal Tax ... [illegible] ... 30 6 21 ... [illegible] ... 6,7 ... [illegible] ...

X to XIII X X X X

True Extract-

President
Kalavakolan Town Municipality

2506

191

From C enkata Rao, Esq ire, B A ,
Deputy Com issioner
Chitaldrug

To B Ramaswamiah, Esq, B A, B L,
Secretary to Government,
Revenue Depart ent, Bangalore

GEN & REV SE

Dated 22 JUL 1921

Despatched 1 1 uly 1921

Received

General No
No.

Enclosure No

Sir,

I have the honour to refer to your letter No R 1571-80/ 1 171-19-5 dated the 26th February 1921 calling for the views of all the town municipal councils in this District as to the advisability of t e levy of terminal and other taxes proposed by the Shimoga municipal council at their meeting held on the 25th July 1919, I have the honour to forward herewith copies of the resolutions of the three town municipal councils in this District on the subject The municipal council of Davangere has resolved that the matter be deferred for the present pending

the consideration of the finances of the municipality The council of Hariar have resolved that the terminal tax on the following three items only may be levied in their municipality after framing the necessary byelaws -

1 Slaughter house

2 Surcharge on all arrack sold by licenses and

3 Hides, skins and tanning materials exported

The Municipal Council of Chitaldrug have opined that they are in favour of levying tax on all other items contemplated in the reference under advertence except on Railway passengers and timber exported

I have the honor to be,

S I R,

Your most obedient servant,

Deputy Commissioner,

Chitaldrug District

S V

Extract from the proceedings of the adjourned meeting of the Chitaldrug Municipal Council held on 7th May 1921

X X X X X X X X X X X

Subject No. V11.

Subject

Read REvenue Secretary's letter No R. 9551-60/- ML 171-1[illegible] dated 26-2-21 forwarding copy of the proposals of the Shimoga Municipality re-the levy of certain Taxes and calling for the opinion of the Council in the matter

Resolution.

Clause (1) The Council is not in favour of levying tax on all timber exported from Shimoga

Clause (2) & (3) The Council is in favour of levying these taxes

Clause (4) Not in favour of levying terminal tax on Railway passengers

Clause (5),(6)&(7) The Council is in favour of levying the fees and the taxes, as suggested therein

(sd) V VLdayasacharya,
President,
Town Municipality

Extract

Vedavyasachar

President,
Town Municipality,
CHITALDRUG

Chitaldrug
13-7-21

Proceedings of the Special General meeting of the Municipal Council held on the 7th June 1911

Present

S Chakrapani Ayengar Esquire B A B L
Sub Collector & Asst Dewanpore Present-

Vice President-

B. Bhagavanta Rao Esquire B A Present-
Shuddhi Dewanpore Taluk

Ex-Officio Councillors

Medical Officer Dewanpore Absent-

Present- Non-Official members-

Present-	Absent
1 Mr C Venkatachapathy	1 Mr Brahmachapathy
2 " Narasimhamurthy Rao	2 " J M Shadakshara Chapathy
3 " D Basavanna Chapathy	3 " Gurkar Chapathy
4 " R Hasanmunaya Saheb	4 " M Channaveerial
5 " Govindaya Saheb	5 " P Gurubasappa
6 " N Mallikarjuna Chapathy	6 " M Shadakshara Chapathy
7 " M Channabasappa	
8 " M. Murugappa	

× × × ×

× × × ×

× × :- :-

1. Rules received from Mr Narasimhamurthy Rao for levying terminal tax in Resolved that the matter be deferred for present Meeting -

with the Municipality - and Consideration of the
also reply received from finances of the Municipality
the Railway department
refusing to undertakes
the work of collection
through their department

× × ×

× × ×

- (Sd) S Chakrapani Ayengar
President-

Extract"

President-
Secunderabad Town Municipality

Special general meeting of Darcheh Municipality held on the 13th April 1921

present Mr. R V Sreenivasachar President
Deputy Chairman.
" P Shankar Naik Vice President absent

Ex-officio members — 2
Non official members —— 6 5

[illegible]

[illegible]

(5) [illegible] house fee

(6) [illegible] Surcharge fee on arrack

(7) [illegible] (A tax of 4 annas per Rail-maund of hides skins and tanning materials exported [illegible]

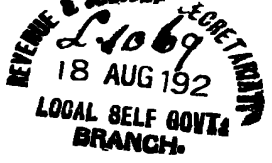
(Dr.) H. Srinivasaiah

President

Office of the Deputy Commissioner
Kolar District,
Dated, 11th A u g u s t, 1921.

From

Id Mahiruddin Mecci Esquire B A,
Deputy Commissioner
Kolar District



To

Jul 171-19

B Ra asw amaiya, Esquire B A B L
Secretary to the Government of His Highness
The Maharaja of Mysore Revenue
-ment Bangalore.

S i r,

Ad rting to your letter o n 9557-60/ l 171-19-5 d t d the 26th Febr ary 1921 forw rding a copy of the proposals of the a ora Town unicipality r ga ding the levy of terminal and othe taxes in that Town and calling for the iews of the Town unicipal Councils of this District as to the advisability of the taxes I have the honor to submit re ort with the resolutions of the ar inally oted unicipal Councils on he subject and to state

1 Chikballapur. 2 Bowringpet 3. Mul- -bagal 4 Kolar

that the Municipal Council of Chikballapur ha e resolved that the levy of the taxes in question except that on hides is not necessary at present in the Town of C ikballapur The Bowringpet Municipal Council are of opinion that the taxes on arecanut timber and terminal ax on Railway passeng rs if levied would be a great hardship and that the other taxes referred to in the enclosure of the letter unde advertence may be levied The Mulbagal Municipality has not expressed any opinion in the matter while the Municipal Council of Kolar are in favour of the levy of only(1) surcharge fees on arrack sold and(2) the fees on animals slaughter- -ed the other taxes being not suited to the present local conditions the plad

[illegible]

No 4

The President
Cheek Local Municipal Committee

To
The Deputy Commissioner
Kolar District
Kolar

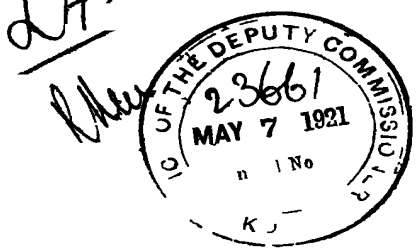
Dated 5th May 1921
No 464
Enc 1

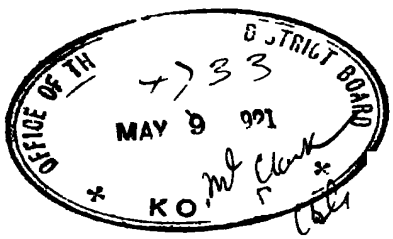
Sir

I am directed to
No L 7 Mc 184 of 1920-21
dated 26 3 1921
Copy of proposals of the
Shimoga Town Municipal
Council regarding the
of certain new taxes, I
have the honor to enclose
herein an extract of the
Resolution of the Chief
Town Municipal Council
the matter, passed in
meeting dated 27 4 21
for favour of reference

I have the honor to be
Sir
Your most obedient Se

[illegible]
for President





Proceedings of the Ordinary 6th meeting of the Cheekballapur town municipal council held 29th April 1921

Present

S Venkat Rangam Esqure BA. BL
President

x x x

5 Read by commissioner
L F C 184 R 26 3 21
forwarding proposals
of the Shimoga municipality
to levy certain taxes in
that municipality

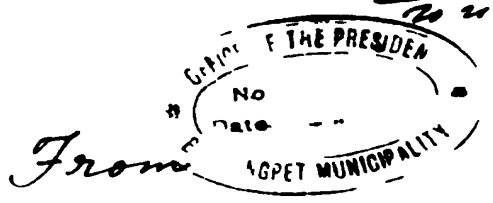
Resolved with the
observation that it will
be ascertained if any
tax or taxes other than
enforced on the town;
the other taxes referred
to being at present
unnecessary in this town

Signed S Venkat Rangam
President
29 4 21

Extract

for President

D.No. 184 En 1



From

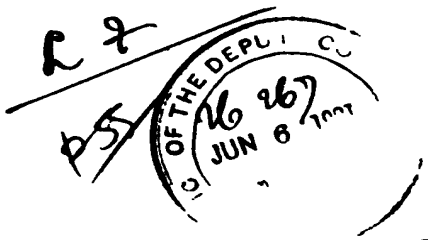
The President
Bowringpet Town

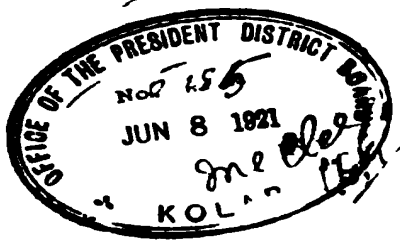
To

The Deputy C
Kolar District

Dated 30 14 May 1921
2 nd June

No 313
En 1





Re The Shimoga Town Municipal proceedings relating to taxation on timber and other articles

Sir I have the honor to state as follows (1) (i) (ii) Timber of all varieties

It is a known fact that all varieties of timber have risen of late to an abnormal prices so as to make the attempt of the most and poor Classes of

of people impossible to build houses While on one hand the prices of building materials and labour are increasing by leaps and bounds, the clamour for extensions of towns and villages throughout the State for the prevention of overcrowding on Sanitary principles is getting stronger and more forcible day after day The timber selected by the Shimoga Municipal Council for taxation is not grown within the Municipal area of the town The mere accidence of Shimoga town being

being situated near the State Forest
Coupled with a fact that this Forest
product passes through Somewhere
about the town Cannot as the Council
Consider, give any just right for
the Shimoga Municipality to tax
these articles to augment their muni
cipal revenue to defray the Cost of
their local wants such as water
Supply Scheme

Similarly the proposal to tax all
export of arecanut This product
is equal in importance next to
Food Stuffs to rich and poor alike and
the Malnad districts of this State are
the main springs for their Supply

The water Scheme of Shimoga
Municipality is not a necessity of the
State The Council fail to Comprehend
on what principles of justice and
equity the Shimoga Municipal Council

Can lay Claim to lāx this Commodity
This Counal most vehemently protest
against the proposal of lāxing all
the export trade of arecanut as it
creates an incalculable hardship
on all the Subjects of H H Maharaja
The next item of lāx that this Counal
Strongly protest against is the
Termual lāx to be levied on Railway
passengers vide para (4)
This proposal reminds the Council
of the Poll lāx that was frequently
alluded to by their forefathers as
said to have been in existence in the
years gone by The popularity or
otherwise of this measure, the -
vexation it will engender among
the feelings the people need not be
described here The gentlemen of
the Shimoga Municipality may not
be unfamiliar with the past history
of India This Terminal Railway

läx is essentially a brutelaks
poll läx garbed in a different wording
though restricted only to the arrivals
of passengers by rail to Shimoga
Railway Station What about the
arrivals of passengers by road as
pedestrians or by means of other-
vehicles?
Surely this Council Cannot find
~~language~~ language to Sufficiently Condemn
the principle underlying the prop
of Such an equitous läxation
If this right is once Conceded to the
Shimoga Municipal Council, for
Some Local wants of Bowdrepeh
this Council may well quote S
precedent and propose to läx on
all arrivals at Bowdrepeh Railway
Station, no matter where the passengers
are bound to, whether to Kolar Goldfields
or Kolar Gold Fields Similarly

every Municipality of the State will
Come forward with Such a proposal
almost akin to Shimoga and the
Government Cannot with reason
and justice refuse to Countenance it
Accordingly the Counsel have recorded
their protest most emphatically
in their recent resolution
Lastly the other items of taxation
proposed by the Shimoga Municipality
are more of a local nature and
this Municipal Council do not
Seem justified in raising their
voice against them

I have the honor to be,
Sir,
Your most obedt Servant
M G Shamiah Rao
Vice President
Bhd Society
Etc

OFFICE OF THE PRESIDENT
No
Date
BOWRINGPET MUNICIPALITY

Extract from the Proceedings of the Bi-monthly Meeting of the Boorugha Municipal held on Saturday the 30th 1921 in the Municipal office

4 Read Deputy Commissioner's Office Memo No LFHC 184/20-21 dated 23/26 March 1921 forwarding Copy of letter No 9551-60/ml 171-19-5-d 26th February 1921 from the to the Government of Mysore Department in Connection with the proposals of the Shimoga Municipal Council re the levy of terminal and other taxes in the town

Resolved that taxes on arec

~~London~~ Terminal tax on Railway passengers if levied would be a great hardship throughout the other tax may be levied

(Sd) A J Donoh.
President
Boarding Pet Farmers Ltd

30 4 21

Copy
Mr Beaumont
for President

30 5 21

1921 ನೇ ಫೆಬ್ರವರಿ ತಿಂಗಳ ಸಂಬಳ ಮತ್ತು ಭತ್ಯೆಗಳನ್ನು
ಕೊಡುವಂತೆ ಕೋರಿದ್ದಾರೆ ಅಂತಾ ತಿಳಿಸಿದ್ದಾರೆ

× ×

× ×

Letter No 9551-60/ML171-19-1 ದಿ
26.2.21
ಸಾಹೇ ಪಿ ಕೆ ಮಾಧವನ್ ಅವರು ತಮ್ಮ ಸಂಬಳ ಭತ್ಯೆಗಳನ್ನು
ಪಡೆಯಲು ಅರ್ಜಿ ಸಲ್ಲಿಸಿದ್ದಾರೆ ಅವರ ಅರ್ಜಿಯನ್ನು
ಅನುಬಂಧ 184 ರಲ್ಲಿ ಲಗತ್ತಿಸಿದೆ ಅದರ ಪ್ರಕಾರ ಕ್ರಮ ಕೈಗೊಳ್ಳಬೇಕಾಗಿ
26.3.21

× × ×

Sd Mahadeva Yasaan
President
4.4.21

Copy
to
Secretary
for President
31/8/21

L.F. No. 1984 Dy

From The Executive Officer Kolar Town Municipal Council

To The Deputy Commissioner & Executive Officer District Board

Dated 15th July/21

Despatched

Received

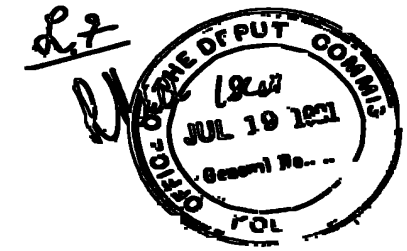
General No. 30

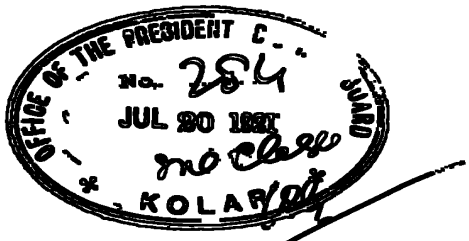
No. 21

Enclosure No. 1

Sir,

With reference to your memo No. L.F. No. 1984 dated 23/6/21 calling for proposals re-the levy of terminal taxes, I have the honour to forward herewith a copy of the resolution passed





by the Municipal council in their meeting held on 30th April / 37 in this matter

I have the honour to be,

Sir

your most obedient servant

Bucurenciu

Proceedings of the 10th ordinary adjourned meeting of the Kolar Town Municipal Council for the year 1920-21 held on the 30th April 1921 at 4.30 P.M.

Present:

T. Subramanachariar, Esqr.

President.

x x x x

Resolution No. 111 (3)

Read Secretary's letter No. 9581-60 dated 171-19 & 26-2-21 regarding levy of terminal octroi taxes in the Town proposed by the Standing Committee's Proceedings No. 84 dated 23.3-21 and the opinion of the managing Committee held on 28-4-21 that members of the managing committee are of opinion that the taxes proposed by the Shemoga Municipal Council with the exception of the levy of Slaughterage fees on animals slaughtered are not suited to the present local conditions of the place the municipal council levies the slaughter house fees and slaughterage for the purpose of slaughterage fee on animals sold for consumption within the limits of the municipality the members of the managing

Office of the Deputy Commissioner,
Kolar District,
Dated. Kolar the 20th September 1921.

From

Md. Zahiruddin Mecci, Esq., B.A.,
Deputy Commissioner, Kolar District.

REVENUE & MUNICIPAL SECRETARIAT. L 1809 23 SEP 1921 LOCAL SELF GOVT. BRANCH.

To

D. Srinivasiengar, Esq., B.A.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
Bangalore.

Sir, Rl 171-19-12

In continuation of this office letter No. L.F. H.C. 184/20-21 dated 16-8-1921 regarding the levy of terminal and other taxes in the Town Municipalities, I have the honour to submit herewith the resolutions of the Municipal Council of Chintamani together with the President's letter No. 60 dated 3-9-1921 and to state that the Council are in favour of the levy of taxes only on the following items:—

(1) A tax on all hides skins and tanning materials exports
(2) Slaughter house fees.
(3) Surcharge and registration fees on arrack.

I have the honour to be,
S i r,
Your most obedient servant,

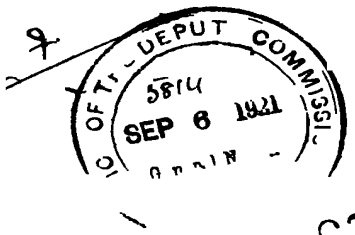
Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.

MKR.

Replies from the remaining rules in this file will be sent by
Have put the subject with the concerned Asst
28/9/21 23/9
23/11/21

21-22

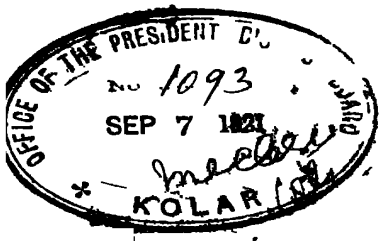
The President
Chamarajanagar Municipality



L7 Hc 184 / 20-21

To,
The Deputy Commissioner
Kolar Dadred
Kolar

No 60 / Hc / Genl
Dated 3 9 21



Rec 9/9/21

Sir

With reference to your memo no L 7 Hc 184/20 21 dated 23/26th march 1921 forwarding Copy of letter no 9551-60 and 171-196 dated 26 2 21 from the Government Secretary Calling for the opinion of the Council on the matter of levy of terminal and other taxes proposed by the Shimoga

Shimoga Municipality I have the honour to forward herewith a Copy of the resolution of this Council dated 27 8 21 for favour of perusal

The Council are in favour of the levy of taxes only on the following items

1 A Tax on all hides Skins and tanning materials exported

(2) Slaughter house fees

(3) Surcharge and registration fees on arrack

I have the honour to be
Sir
Your most obedient Servt
for President

Council held on 27 8 21

Present

1 Mr Chennaraj Hts Esq B A L L B Vice Chairman
2 Mr Syed Ahamed Sahib Vice President
3 " Mo Mahagir Sahib Assistant Surgeon
4 " Ramakrishna Iyer Sahib overseer
5 " Komarla Venkatarathnamaiah
6 Kanchu Seethappa
7 S Narayana Sa
8 " Mylapuram Venkataiyappa
9 " Anchu mun Venkalappa
10 " Jeedipalu Thummaiah

Absent

1 Mr Komarla Venkataramaiah
2 " Khaja Sajed Khasim Sahib
3 " Dasagir Sahib
4 Adike Munimunipundappa
5 } Vacant
6 }

× × × ×

9 శివ మేళ్ళ మువన పాల్లి యల్లి పూంలు పేరు పేంట
సేవా చిరువ శేరిళి కళవి మాళకల్లి ఈ కైంకర్య లవన చేళ్ళ
లుంగి పట్టిగా పం మేలే- ఈ విషయ యక్ష నిళ్ళి కాళ్ళ మేం
పిశ్రలతి యవార 26 2 21 నే మళ్ళం 9551-60 మే 171
19-5 లి లుగి మేలే- ఈ వ్యవహారం మనకే లంపూం కలు
26 3 21 నే మళ్ళం ల కా He 184 నే నం నుండి మే మేం
ఈ పంగి నే టూం లు కు.

(1) పేరు లవన మేలే లవశేరిళి
(2) స్థాం లుగి కొంసి పం సి
(3) యా రీస్థ ళు ఏం ళి న మేలే లి సళి మాళుగి చుట్టు ళి
పట్టి పి

ఈ కేసులో గవర్నమెంట్ పాత్ర ఏమీ లేదు కాబట్టి కోర్టు ఖర్చులు ఎవరు భరించాలి అనే ప్రశ్న ఉత్పన్నం కాదు. అయితే ఈ కేసులో గవర్నమెంట్ పాత్ర లేదు అనే విషయాన్ని కోర్టు పరిగణనలోకి తీసుకోలేదు అనే విషయాన్ని దీని ద్వారా నేను తెలియజేస్తున్నాను.

x

(Sd) M Chinnaraya Reddy
President

Extract

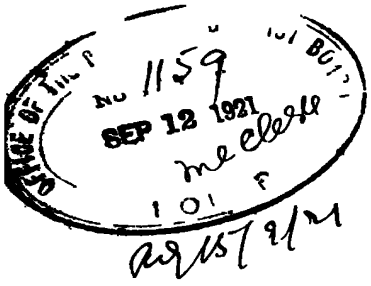
3/7/24 for President

Reference :- Deputy Commissioner's memo
No L 7 He $\frac{184}{20\ 4}$ dated 2 2 7

Sub Rules

The further reduction of the municipal
on the matter has been forwarded vide this offices
No 60 dated 4 9 21

6 9 21 For Dy Commr



14 Proceedings of the Chintamani Municipal Council Held on 29-4-1924

Serial No.	Members Ex officio	Members Non Official	Names
1	1		G Sundara Rao Esqre B A Sub Assistant Officer President
2		1	Thiru Syed Ahamed Sahib Vice President
3	2		Thiru M O Mahajan Sub Assistant Surgeon
4		2	Thiru Kancha Seetha Rao
5		3	Thiru S Narayana Sastri
6		4	Thiru Gurlapuram Venkatarayappa
7		5	Thiru Kancha Munivenkatappa
8		6	Thiru Geedapalli Thimmaiah
9		7	Thiru Dastagir Sab
10		8	Thiru Komarla Venkataramanaiah Absent
11			Thiru Ramakrishna Iyer Sub overseer
12		1	Thiru Komarla Venkataratnamma
13		2	Thiru Addepu Munimunidappa
14		3	Thiru Khazee Syed Khasim Sab
15		4	Vacant
16		5	

ಇವರು ಹಾಜರಿದ್ದರು.

(11) ಶ್ರೀ ಕರ್ನಾಟಕ ಪ್ರಾಂತ್ಯದ ಹಿರಿಯ ಸಹಾಯಕ ಕಮೀಷನರವರ ಜ್ಞಾಪನ ನಂ. ಕಸ 26-7-19 ದಿನಾಂಕ 14-8-19 ರಲ್ಲಿ ಪ್ರಕಟವಾಗಿರುವ ಪುರಸಭೆಗಳ ಕಾಯಿದೆಯ ಪ್ರಕಾರ ಚಿಂತಾಮಣಿ ಪುರಸಭೆಯ ಸದಸ್ಯರ ಸಂಖ್ಯೆಯನ್ನು ಹೆಚ್ಚಿಸಿ ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಿರುವ ಸಂಗತಿಯನ್ನು ಈ ಸಭೆಗೆ ತಿಳಿಸಲಾಯಿತು. ಸದರಿ ಅಧಿಸೂಚನೆಯ ಪ್ರಕಾರ ಚಿಂತಾಮಣಿ ಪುರಸಭೆಯ ಸದಸ್ಯರ ಸಂಖ್ಯೆ 16 ಆಗಿರುತ್ತದೆ. ಇದರಲ್ಲಿ 164, 26-3-24 ರಲ್ಲಿ ಪ್ರಕಟವಾಗಿರುವ ಅಧಿಸೂಚನೆಯ ಪ್ರಕಾರ ಸಂ. ಮು ಕೌನ್ಸಿಲ್ಲಿನ ಅಧ್ಯಕ್ಷರು 955-60 ಮತ್ತು 171-19-6 ರಲ್ಲಿ 26-2-24 ರಲ್ಲಿ ಪ್ರಕಟವಾಗಿರುವ ಅಧಿಸೂಚನೆಯ ಪ್ರಕಾರ ಒಂದು ಹೆಚ್ಚಿನ ಸ್ಥಾನವನ್ನು ನೇಮಕ ಮಾಡಲಾಗಿದೆ ಎಂದು ತಿಳಿಸಲಾಯಿತು.

ಸಹಿ/ G Sundara Rao
29-4-24 President

Copy
18-7-24

16117

192

From

The Deputy Commissioner,
[redacted]

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department,
BANGALORE

Dated } 21 Oct 1921
Despatched }
Received OCT 1921

General No 4 Misc 505 / 21-22
No

Enclosure No 3

SUBJECT

States that none of the three town municipalities of this District are in favour of levy of terminal and other taxes proposed by the Shimoga Municipality

REVENUE & JUDICIAL SECRETARIAT
L2355
26 OCT '92
LOCAL SELF GOVTS
BRANCH

Office of the Deputy Commissioner
Kadur District

Chikmagalur, Dated 24th October 1921

ml 171-19 12

From

K MYLAR RAO, Esq , B A , B L ,
DEPUTY COMMISSIONER,
KADUR DISTRICT

To

D SRINIVASAIYENGAR, Esq., B.A ,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Revenue DEPARTMENT,
BANGALORE

SIR,

With reference to your letter No R 9551-60/ Ml 171-19-5 dated the 26th February 1921, calling for the views of the Town Municipal Councils in this -- District, as to the advisability of levying the -- terminal and other taxes proposed by the Shimoga Town Municipal Council, I have thehonour to submit herewith

1 Chikmagalur 2 Tarikere 3 Birur	copies of the resolutions of the marginally noted three town municipalities in this District, and to state that none of them are in favour of the proposed levy

I have the honour to be,

Sir,

Your most obedient servant,

K Mylar Rao

Deputy Commissioner,
Kadur District

mal

D S R

Sd/- C Vasudeva Rao,
President
Municipal Council
Chittoor

Copy
C Vasudevarao
President
Municipal Council,
Chittoor
4th October 1921

1410

1921

From
The Deputy Commissioner
Kolar District, K O L A

To The S E C R E T A R Y
TO THE GOVERNMENT OF HI
HIGHNESS THE MAHARAJA OF
Mysore, BANGALORE

Dated 1st November 1921 & REV SA
OFFR
Despatched 3/11/21
Received 5-NOV 9
General No dFHC 184/20-21
No
Enclosure No Eee 2

Regarding the levy of terminal and other Taxes in the Municipalites

---------ooo---------

REVENUE & J 21
L 2630
1 NOV 92 1
LOCAL SELF GOVT
BRANCH

Office of the Deputy Commissioner, Kolar District

Dated, Kolar the 1st November 1921

ml 1719 14

From

Md Zahiruddin Lecci Esquire B A.
Deputy Commissioner, Kolar District, Kolar.

To

D Srinivasa Iyengar, Esquire, B.A.,
Secretary to the Government of H H. the Maharaja
of Mysore, Revenue Department, Bangalor

Sir,

With reference to your letter No R 955?-60/Ml 171-19-8 da 26-2-21 and in continuation of this office No L F H C.184/20-21 16-8-21 and 21-8-21 regarding the levy of terminal and other taxe the Town Municipalities, I have the honor to submit herewith for fa of orders of Government, an extract from the resolution of the Muni pal Council of Chickballapur proposing the levy of a tax of 6 per hide exported from the town of Chickballapur

2 Letter No 5?9/1-6-21 received from the president of the Chi ballapur Municipal Council is also enclosed herein, in original, f kind reference

I have the honor to be,
Sir,
Your most obedient se

For Deputy

Proceedings of the 11th Ordinary meeting
of the Chickballapur Town Municipal Council

31 5 21

Present
S Venkat Rangam Esquire BA BL
President

Levy of tax of Rs
per head exported
the Chickballapur

Approved and
the Secretary of
Government may be
addressed to the measure

x x

Sd S Venkat Rangam
President
31 5 21

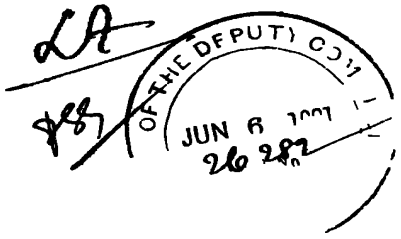
'Extract'
Secretary
for President
2 6 21

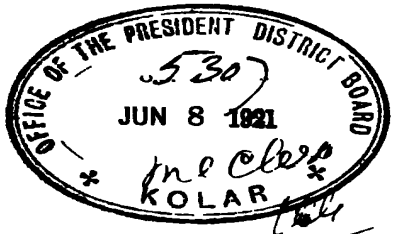
From Sthe 184 Ex
2021
The President
Chickballapur Municipality

To
The Deputy Commissioner
Kolar District
Kolar

Dated 1 6 21
No 5.9
Encl 1
Sir,

With reference to
Your memo no R7 He
184 of 2021 dated 26 3 21
I have the honor to
State that the Chickballapur
Town Municipal Council
propose to levy a
tax of Rs 6 per
head on all heads





Rs 11 6 21

1921-1922

From
The Deputy Commissioner
Tumkur District

To
The Revenue Secretary to Government
Bangalore

Dated the 17th December 1921
Despatched — — DEPTH & REV
Received 19 DEC
General No Dg Dn 893/21
No
Enclosure No Five

Forwarding the resolutions of certain Municipalities o this district

****

Office of the Deputy Commissioner,

Tumkur District,

Dated Tumkur the 17th December 1921.

From

Ananda Rao S irsi Esquire I II P ,

Deputy Commissioner Tumkur District

T u m k u r

mel
171-19
15

To

C Venkata Rao Esquire B A

Secretary to the Government of His Highness the

Maharaja of Mysore Revenue Department

B a n g a l o r e

S i r

In continuation of this Office Nil C No 256 of 20-21 dated 5th July 1921 in the matter of levy of terminal taxes proposed by the Shimoga Municipality I have the honor to forward herewith the resolutions of the remaining town municipal Councils noted in the margin* as desired in your letter No P 0551-60/21 171-19-5 dated the 26th February 1921

*1 Chennaikannahalli
2 Haddaviri
3 Tiptur
4 Kunigal
5 Tumkur

I have the honor to be,

sir

your most obedient servant

Deputy Commissioner,
Tumkur District

fns

Extract from the proceedings of the Council Maddagaon Town Municipality held on 26 10 21"

x x x x x x

city Commissioners memo Nil dt 21-3-21 forwarding Secretary's letter no R 9551-60/21 dt 25-2-21 re the terms of tax proposed by the Shimoga municipality

Resolved that in consideration of the circumstances prevailing in this locality, it is not feasible to adopt any of the taxes suggested by the Shimoga municipality

(Sd) M Seshadri
President
26 10 21

Extract
Chairman
President

1921 [illegible] 12 [illegible]

[illegible]

[illegible]

1) [illegible]

2) " [illegible]

3) " [illegible]

[illegible]

1) [illegible]

2) " [illegible]

[illegible]

1) [illegible]

2) " [illegible]

1 to 7 X X X X X X X

X X X X X X X

[illegible]

(Signed) A Mahalingam
President,
Town Municipality

True Extract

For President,
Town Municipality

J 8 24

1921 ನೇ ಇಸವಿ ಸೆಪ್ಟೆಂಬರ್ 30 ನೇ ತಾರೀಖಿನಲ್ಲಿ ನಡೆದ ಮುನಿಸಿಪಲ್

ಮೀಟಿಂಗ್ ಪ್ರೊಸೀಡಿಂಗ್ಸು ——— ಆಡಳಿತಾಂ ಮೀಟಿಂಗ್ ನಂ 2
2/22

ಹಾಜರಿದ್ದ ಮೆಂಬರುಗಳು

1 ಅಧ್ಯಕ್ಷರು ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್ ಅವರು

2 ಉಪಾಧ್ಯಕ್ಷರು (ಪ್ರೊ) ಎಚ್ ಪರಿಜಾತಾರವರು

3 ಅನಿಸ್ಟೆಂಟ್ ಕಮಿಷನರ್ ಶ್ರೀ ಎಚ್ ಎಸ್ ಪುಟ್ಟಣ್ಣಯ್ಯನವರು

4 ಮಿಸ್ಟರ್ ಸಿಂಪ್ಸನ್ ಎಂಜಿನಿಯರ್ ಅವರು

5 ಶ್ರೀ ಕೆ ಸಿ ಸುಬ್ಬಪ್ಪನವರು

6 " ಸಂಜೀವಶೆಟ್ಟರು

7 " ಶ್ರೀ ಕೆ ಸಿ ಸುಬ್ಬಪ್ಪನವರು

8 " ಟಿ ಯಂ ರಾಮಯ್ಯನವರು

9 " ಶ್ರೀ ಎಸ್ ಮಲ್ಲಪ್ಪನವರು

10 " K ಪಂಚಲಿಂಗಯ್ಯನವರು

11 " ಶೇಖ್ ಮಹಮ್ಮದ್ ಹುಸೇನ್ ಸಾಹೇಬರವರು

12 " ಮಹಾದೇವಪ್ಪನವರು

ಹಾಜರಿಲ್ಲದವರು

1 ಶ್ರೀ ಬಿ ಕೃಷ್ಣಪ್ಪ, ನಮ್ಮ ಡಿವೀಜನ್ ಕೌನ್ಸಿಲರವರು

2 ಮಹಾರಾಜಶ್ರೀ ಒಡೆಯರವರು

3 " ಜಿ ಪೃಥ್ವಿಪಾಲರವರು

4 " ಮಹಮ್ಮದ್ ಹುಸೇನ್ ಸಾಹೇಬರು –

VIII

ಮುನಿಸಿಪಾಲ್ಟಿಯಲ್ಲಿ ಬಾಕಿಯಿರುವ ಕೆಲಸಗಳನ್ನು ಹಾಗೂ ಶೀಘ್ರವಾಗಿ ಆಗಬೇಕಾಗಿರುವ ಕೆಲಸಗಳ ವಿಷಯವಾಗಿ ಚರ್ಚಿಸಲಿಕ್ಕಾಗಿ ಈ ದಿವಸ ಸಾಯಂಕಾಲ 5 ಗಂಟೆಗೆ ಆಡಳಿತಾಂ ಮೀಟಿಂಗ್ ಕರೆಯಲಾಗಿರುತ್ತದೆ. ಈ ಮೀಟಿಂಗಿಗೆ ಹಾಜರಿರಬೇಕೆಂದು ಕೋರಿಕೊಳ್ಳುತ್ತೇನೆ.

ಇಂತಿ ನಿಮ್ಮ ವಿಧೇಯ ಸೇವಕರು

R 9551-60 ml 171-19-5
26 2 21

ಈ ಪ್ರಸ್ತುತ ಕೇಸ್ ಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಈ ಪ್ರತಿವಾದಿಗಳು ಹಾಜರಾಗಿ ಮತ್ತು ಪ್ರತಿವಾದಿಗಳಿಗೆ ಸಮನ್ಸ್ ಜಾರಿಯಾಗಿ ಈ ನ್ಯಾಯಾಲಯಕ್ಕೆ ಹಾಜರಾಗಲು ಇಂದಿನ ದಿನಾಂಕದಿಂದ 30 ದಿನಗಳ ಕಾಲಾವಕಾಶವನ್ನು ನೀಡಲಾಗಿದೆ.

ಹೀಗೆ ಆದೇಶಿಸಲಾಗಿದೆ.

ಸಹಿ/-

ಪ್ರಧಾನ ಸಿವಿಲ್ ನ್ಯಾಯಾಧೀಶರು

ಮತ್ತು ಜೆ.ಎಂ.ಎಫ್.ಸಿ.

ಪ್ರಸಾದ್

ಶ್ರೀ ಕಂಠೀರವ ಮಾಸಿಕ ಸಭಾ ನಡವಳಿಕೆ ಪುಸ್ತಕದಲ್ಲಿ ಬರೆಯಲ್ಪಟ್ಟಿದೆ

Meeting no II of 1921-22

Dated 19 8 1921

× × × × × × × ×

VII Terminal tax in Shimoga town

ಶಿವಮೊಗ್ಗ ಪಟ್ಟಣದಲ್ಲಿ Terminal tax ವಸೂಲಿ ಮಾಡುವ ಕುರಿತು ಪಟ್ಟಣದ ಮುಖ್ಯ ಅಧಿಕಾರಿಗಳಿಗೆ ಕೌನ್ಸಿಲ್ ಸಭೆಯಲ್ಲಿ ಆಗಿರುವ ನಿರ್ಣಯದ ಪ್ರಕಾರ ಕಾರ್ಯನಿರ್ವಹಿಸಲು ಸೂಚಿಸಿದೆ ಎಂಬ ವಿಷಯವನ್ನು ಚರ್ಚಿಸಲಾಯಿತು. ಈ ವಿಷಯವನ್ನು ಕುರಿತು ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಸದಸ್ಯರುಗಳು ಅಭಿಪ್ರಾಯಗಳನ್ನು ವ್ಯಕ್ತಪಡಿಸಿದರು. ಕೆಲವು ಸದಸ್ಯರುಗಳು ಈ ಕರವನ್ನು ವಸೂಲಿ ಮಾಡುವುದರಿಂದ ಆಗುವ ಅನಾನುಕೂಲತೆಗಳನ್ನು ಎತ್ತಿ ತೋರಿಸಿದರು. ಕೆಲವು ಸದಸ್ಯರುಗಳು ಈ ಕರವನ್ನು ವಸೂಲಿ ಮಾಡುವುದರಿಂದ ಆಗುವ ಅನುಕೂಲತೆಗಳನ್ನು ಎತ್ತಿ ತೋರಿಸಿದರು. ಕೊನೆಗೆ ಈ ವಿಷಯವನ್ನು ಕುರಿತು ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಸದಸ್ಯರುಗಳ ಅಭಿಪ್ರಾಯಗಳನ್ನು ಸಂಗ್ರಹಿಸಿ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳು ಸಭೆಗೆ ವರದಿ ಮಾಡಿಕೊಳ್ಳಲು ನಿರ್ಧರಿಸಲಾಯಿತು.

ಅಂತೆಯೇ ಸೊರಬ ತಾಲ್ಲೂಕಿನ (Slaughter house

1 ಕಳೆದ 3 muttan ಒಳಗೆ ಈ ಅರ್ಜಿ ಕಳುಹಿಸಿ

ಸಲ್ಲಿಸಲು ಈ ಕೋರಿಕೆ ಮಾಡಿದೆ

2 ಸಭೆಯಲ್ಲಿ ಅಂಗೀಕರಿಸಿದ ನಿರ್ಣಯ

ಪ್ರತಿ ಅಗತ್ಯ ಇರುವುದರಿಂದ ದಯವಿಟ್ಟು ಅದರ

ಪ್ರತಿಯನ್ನು ಬೇಗನೆ ಕಳುಹಿಸಿಕೊಡಲು ಕೋರಿದೆ.

3 ಸಭೆಯಲ್ಲಿ ಸೇರಿದ್ದ ಸದಸ್ಯರ ಸಂಖ್ಯೆ

ಎಷ್ಟಾಯಿತು ಎಂಬುದನ್ನು ತಿಳಿಸಿಲ್ಲ.

4 ಸಂಘದ ಸದಸ್ಯರ ಸಂಖ್ಯೆ ಎಷ್ಟಾಗಿದೆ

ಎಂಬುದನ್ನು ತಿಳಿಸಿಲ್ಲ

5 ಸದಸ್ಯರಲ್ಲದವರು ಸಭೆಯಲ್ಲಿ ಭಾಗವಹಿಸಿದ್ದರೆ

ಅವರ ಸಂಖ್ಯೆ ಎಷ್ಟಾಗಿದೆ

Sd M. Ramaswamiah
President

Extract

Dated 20 to 4-24
Kunigal

Sd Narasimha Murthi
President
DM

Proceedings of the 5th General meeting of the Tumkur town Council held on Saturday the 26th November 1921 in the SriKrishnarajendra townhall at 8 A.M.

Present.

1. K. Rangaiengar Boor., B.A., L.L.B., President.
2. Mr. G. Mahammad Alli Sahib, Vice-President.
3. " Y. Rama Rao B A
4. " C Krishna Rao, B A., B L.,
5. " Rev. W.H. Wenham
6. " Ramakrishnaiah
7. " R. Venkata Rao.
8. " J S Kanaah setty
9. " B. Mallappa
10. " K. Ramaswamy setty
11. " Gurushamanabhavaiah
12. " T.G. Revanna
13. " K Gangappa
14. " Kaiamanaiddapur
15. The Executive Engineer, Tumkur Division.
16. The District Inspector of schools
17. Mr. A.K. Syedmappa
18. " Abdulnabhisaheb
19. " A. Ponnuswamy Mudaliyar.
20. The District medical & Sanitary officer.

X X X X

X X X X

1. Revenue Secretary's letter No R 9551-60 M1 171-91-5 dated 26th Feb 1921 regarding the introduction of terminal taxes

Resolved that the Municipal Council has already been taxing on t[illegible] Kerosine-oil and tobacco etc, it does not feel necessary to adopt the re[illegible]tion of Shimoga Municipal Council regarding the terminal taxes

X X X X

"E X T R A C T"

Sd/ K Rangaiyengar
President

True
President
6/12/21

X

X

.402.

K

Office of the
Deputy Commissioner and President,
Shimoga Town Municipal Council,
Dated the ~~23rd~~ 28 February 1922.

From

G. Aravamudu Iyengar, Esquire, B.A., B.L.,
Deputy Commissioner and President,
Shimoga Town Municipal Council.

L 5632

To

C. Venkata Rao, Esquire, B.A.,
Secretary to the Government of His
Highness the Maharaja of Mysore
Revenue Department, Bangalore

In inviting kind reference to para 2 of the Government Order No. 9549-50 M1 ~~127-11~~-4 dated 26th February 1921, I have the honor to request that you will be so good as to obtain the orders of Government for the levy of a terminal tax and a few additional imposts with a view to improve the financial condition of the Municipality. Many of the improvement works are held up owing to the present low condition of the Municipal finance such as the Drainage and the construction of a road along the bank of the River, the estimate for the latter having been sanctioned by Government in their Order No. 1731-5 P.W. 8645-9 dated 15th August 1917.

I have the honor to be,
Sir,
Your most obedient servant,

Replies to have been made from the D.C.'s office to Rao Saheb Bangalore and the President, Subordinate Municipal Council, Shimoga. Subordinate D.C. Remembrancer

Deputy Commissioner and President,
Shimoga Town Municipal Council.

35737

1922.

From The Deputy Commissioner
and President,
Shimoga Town Municipal Council

To
The Secretary to Government,
Revenue Department,
Bangalore.

Dated 23rd February 1922.

Despatched

Received

General No. 402
No.

Enclosure No Nil.

Requests to obtain ~~the~~ sanction of Government ~~for~~ the levy of terminal tax etc.

G R S. VI—G/321

SUBJECT

8/4/22

Diary No. of letter replied to 5683

Section ml
File No. 171—4
Serial No

General and Revenue Secretariat
(Mcl)
the 191

No L 5918

To the Deputy Comr, Shimoga
Sir

Date of issue 8 4 22

Signed by Mr D C E

With refce to Corr^a
with your letter no 602 of 232
I am directed to request you
to be so good as to furnish at
an early date the views
of the Municipal Councils of
Shikarpur & Sagar on the
question of the advisability
of levying the terminal and other
taxes as proposed in your letter no
257 of 12 2 1920 am. Schedule A

Dep 7/4/22
for Secy

Extract from the discussions of the Local Self Government Conference held xxx in the month of April 1923

Octroi or terminal tax -

Mr S Srimantiah of Bangalore stated that the reasons given by the Government of India were sufficient to indicate that the imposition of terminal tax was not reasonable and it should be abolished

Mr Karnick Krishnamurthy Rao was in favour of the abolition of Octroi

The President explained that terminal tax applied only to places having railway connection and it cannot therefore replace Octroi which xx was a source of revenue in the case of most of the Municipalities which had no railway connection

(1) Votes were taken and the result was as follows -

Those who were in favour of the retention of Octroi

For 50 Against 2

(2) Those who were in favour of terminal tax in addition to Octroi

All against

Resolution passed on the subject -

It was accordingly resolved that it is not desirable to abolish the levy of octroi duties

---

Beg 14/9/23

List of enclosures.

Copied by

Examined by

48624

No. 97
Enc

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE

Dated 22nd March 1921

mc
171-19

FROM,

RAJASABHABHUSHANA DIWAN BAHADUR,
C SRIKANTESVARA AIYAR, B A, B L,
PRESIDENT, CITY MUNICIPAL COUNCIL,
MYSORE

mc
171-19
11

To,

C. Venkata Rao, Esq., B A,
Secretary to the Government of His
Highness the Maharaja of Mysore,
Revenue Department
Bangalore

Sir

With reference to your letter No : 9551-60/M1 171-19-5 dated 26th February 1921 regarding advisability of the levy of Terminal and other taxes I have the honour to forward herewith for information of Government copy of resolution No XI dated 26th March 1921 of the Mysore City Municipal Council expressing their views in the matter

I have the honour to be
Sir,
Your most obedient servant,

President

Proceedings of the 15th (ORDINARY) meeting of the City Municipal Council, Mysore, held in the Sanjeevaraya Memorial Hall on SATURDAY the 26th March 1921 at 5 P.M.

Present.

Rajasabhabhooshana, Dharma Bahadur,

G. Srikanteswara Aiyar, B.A., B.L., President.

1. M.S. Krishna Rao, Esq., B.A., B.L., Vice-President.
2. K. Shanabhogue, Esq.,
3. N. Setuaji Rao, Esq.,
4. Kaveripatnam Subrayachetty, Esq.,
5. Mahomed Jaffer Sahab, Esq.,
6. Madappa, Esq.,
7. K. Purushothamanandagiri Gosamy, Esq.,
8. M. Narayanasamy, Esq.,
9. M. N. Ranga Iyengar, Esq.,
10. Dharmaprakasa B Ramaiah, Esq.,
11. Lokasevaniratha Amble Ananiah Pandit, Esq.,
12. M. Venkatakrishnaiya, Esq.,
13. A. Krishna Rao, Esq., B.A., B.L.,
14. K. Chandrasekhariah, Esq., B.A., B.L.,
15. Mahomed Saik, Esq.,
16. Rev.Father S.J. Laurent,
17. V. Thiruvengada Mudaliyar, Esq.,
18. K. Devikachar, Esq., B.A.,
19. C. Narasimhiah, Esq., B.A., B.L.,

Absent.

1. Sardar M. Gopalakrishna Urs,
2. M. Ananthanajiah Esq.,
3. Sowcar Doddiah, Esq.,
4. K.L. Vasudeviah, Esq.,
5. Lakshithaishi K. Ranjamaraj Urs, Esq.,
6. Rev.R W Hooke,
7. S.P. Rajagopalachari, Esq., B.A., B.L.,
8. Abdul Aziz Sahib, Esq.,
9. Settappa Siddappa Esq.
10. A. Subbanna, Esq.

x x x

XI Letter No R 9551-60/M1 171-19-5 dated 26th February 1921 from the Revenue Secretary forwarding a copy of the proposals of the Shimoga Town Municipal Council regarding the levy of Terminal Tax and other taxes and requesting to be favoured with the views of the Municipal Council

The levy of a tax on export of timber sandalwood and hides is of the nature of duty not contemplated under Section 59 (6) 4 of the Municipal Regulation

As regards the levy of a Terminal tax no

definite opinion can be furnished as its exact nature and principles underlying are not clearly understood

The Slaughter House fee and surcharge fee on arrack within Municipal limits are in existense in this Municipality also and appear to be unobjectionable.

x x x

Sd/- C Srikantesvara Aiyar,
President

COPY

President

4887

Office of the Deputy Commissioner,
Bangalore District,
Dated Bangalore, 24th March 1922.

No. 635-7-20-21/4

From

B.Ramaswamaiya, Esq., B.A., B.L.,
Deputy Commissioner,
Bangalore District.

To

C.Venkata Rao,,Esq.,,B.A.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department.

Sir,

With reference to your letter No.R 9551-60/M1.171-19-5 dated the 26th February 1921 re the proposal of the Shimoga Town Municipal Council for the levy of terminal and other ~~and other~~ taxes, I have the honor to forward herewith a copy of the resolution of the Dodballapur Town Municipal Council in the matter resolving that the taxes may be introduced into such Municipalities as the local conditions require. The President of the Chennapatna Municipal Council has been reminded again to submit the resolution of the Municipal Council without further delay, and on its receipt, it will be submitted to Government.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District.
(Absent from Station)

Dated

Despatched

Received

[redacted] ...ces ...ject...

Enclosure No.

HC 635

ನಂಬರ 201

Rec. Date 23 6 21

ಸಹಾಯಕ ಕಮೀಷನರ್ ಸಾಹೇಬರವರಿಗೆ

ಹೊಸಕೋಟೆ ತಾಲ್ಲೂಕು ತಹಸೀಲ್ದಾರರವರ ಕಛೇರಿಯ ಸಿ.ಸಿ ನಂ 212/21-22 ರ ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಈ ಕೆಳಕಂಡಂತೆ ವರದಿ ಸಲ್ಲಿಸಿದೆ.

10-5-21 ರಂದು ನಡೆದ ಹೊಸಕೋಟೆ ತಾಲ್ಲೂಕು ಕಾವಲ್ ಸಮಿತಿಯ ಸಭೆಯಲ್ಲಿ ಸರ್ವೆ ನಂ 11 ಚಿಕ್ಕಬೆಳ್ಳಂದೂರು ಗ್ರಾಮದ ಸರ್ವೆ ನಂ 635 ರಲ್ಲಿ ಒಟ್ಟು 6 ಎಕರೆ ಜಮೀನನ್ನು ಶ್ರೀ ಹೆಚ್.ಎಸ್. ಪಟ್ಟಣ್ಣಯ್ಯ ಮತ್ತು ಇತರರಿಗೆ ಮಂಜೂರು ಮಾಡಲು ಶಿಫಾರಸ್ಸು ಮಾಡಿರುತ್ತಾರೆ. ಆದರೆ ಸದರಿ ಜಮೀನಿನಲ್ಲಿ ಸರ್ಕಾರಿ ಕೆರೆಯ ಅಚ್ಚುಕಟ್ಟು ಪ್ರದೇಶವಿರುವುದರಿಂದ ಸದರಿ ಜಮೀನನ್ನು ಮಂಜೂರು ಮಾಡಲು ಆಕ್ಷೇಪಣೆ ಇರುವುದಾಗಿ ತಿಳಿಸಿರುತ್ತಾರೆ.

ಶ್ರೀ ಹೆಚ್.ಎಸ್. ಪಟ್ಟಣ್ಣಯ್ಯ ಮತ್ತು ಇತರರಿಗೆ ಸರ್ವೆ ನಂ 635 ರಲ್ಲಿ ಮಂಜೂರು ಮಾಡಲು ಶಿಫಾರಸ್ಸು ಮಾಡಿರುವ ಜಮೀನನ್ನು ಸ್ಥಳ ತನಿಖೆ ಮಾಡಿ ವರದಿ ಸಲ್ಲಿಸಲು ಈ ಕಛೇರಿಯ ಸರ್ವೇಯರ್ ರವರಿಗೆ ಆದೇಶಿಸಲಾಗಿದೆ. ಸರ್ವೇಯರ್ ರವರು ಸ್ಥಳ ತನಿಖೆ ಮಾಡಿ ವರದಿ ಸಲ್ಲಿಸಿದ ನಂತರ ಸದರಿ ಪ್ರಸ್ತಾವನೆಯನ್ನು ಅಂತಿಮ ಕ್ರಮಕ್ಕಾಗಿ ಸಲ್ಲಿಸಲಾಗುವುದು.

ಸದರಿ ಜಮೀನಿನ ಪ್ರಸ್ತಾವನೆಯನ್ನು ಮುಂದಿನ ಕ್ರಮಕ್ಕಾಗಿ ಸಲ್ಲಿಸಿದೆ.

23 6 1921

ಸಹಾಯಕ ಕಮೀಷನರ್
ಹೊಸಕೋಟೆ ತಾಲ್ಲೂಕು
ಸ್ಥಳ ಪ್ರತಿ ಕಳುಹಿಸಿದೆ

ASSTT COMMISSIONER'S OFFICE
JUN 26 1921
BANGALORE DIST

ಪಕ್ಷಿ 1921ನೆ ಸನ ಮೇ ತಿಂಗಳು 10ನೇ ತಾರೀಖು ಮಂಗಳವಾರ
ಸಾಯಂಕಾಲ 3 ಘಂಟೆ ವರ್ಷದ ಶಿಂಷಾಪುರ
ಕೂಡಲ ಕಾಲ್ಲಿನಲ್ಲಿ ಪಿಲ್ಲಿಸಿದ್ದ ಸಭೆಯಲ್ಲಿ ಕೆಳಕಂಡ
ಮಹಾಜನ ಸಭೆಯಲ್ಲಿ ಕೆಳಕಂಡ ವಿಷಯಗಳು —

ತಾ 10 5 1921

ಸಂಭಾವಿತರು —

ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಸಂಭಾವಿತರು BA ಗಳು ಮತ್ತು
" ಆ ಸಂಭಾವಿತರು ಮತ್ತು —
" ಎ ಶ್ರೀಮಂತ ದಾಸ್ಯಪ್ಪನವರು
" ಇಂಗಳಗಿಪ್ಪೆಗೌಡರು
" ಆ ಕಾಳಪ್ಪ ಸ್ಟಾನಪ್ಪನವರು
" ಅಬಾಂಬೆ ಅಪ್ಪಯ್ಯಪ್ಪನವರು
" ಎ ಸಿದ್ದಪ್ಪನವರು
" ಟಿ ಶ್ರೀಮಂತ ಮೈಲಾರಪ್ಪನವರು
" ಟಿ ಪುಟ್ಟಪ್ಪನವರು
" ಪಂಪಾಪತಿ ಪುಟ್ಟಪ್ಪ ಸ್ಟಾನಪ್ಪನವರು
" ಹೊಳಲಾಂಬಿಕೊಪ್ಪಲು ಚಿಕ್ಕಣ್ಣ ಮೈಲಾರಪ್ಪನವರು
" ಸ್ಟೇವಲ್ಲಿ ಬಾಲಸುಂದರಪ್ಪನವರಿಗೆ ಸಲ್ಲಿಸಿದ ಸಲ್ಲಿಸಿದ
" ಕಂಪ್ಲೆಂಟ್ ಸಾಹೀಬರವರು
" ಆ ಪಿಚಿಕಾಂಬರಪ್ಪನವರು
" ಶಿಂಷಾಪುರ ಪೋಲೀಸ್ ಸಬ್ ಇನ್ಸ್ಪೆಕ್ಟರ್ Sub Inspector
ಹಾಜರಿದ್ದರು

ಸಭೆಯ ಕಾರ್ಯ —

ಈ ಸಂಗತಿಯನ್ನು ಸಭೆಯಲ್ಲಿ ಕೆಳಕಂಡವರು ಪ್ರಸ್ತಾಪಿಸಿದರು
" ಆ ಸಂಭಾವಿತರು
" TH ಪೆಂಚಪ್ಪಯ್ಯನವರು

1 – 3

4

5 – 16

Dt: 14 5 21

Sd/- M. Thimmaya Rao
President
Doddaballapur Town Municipality

"Portrait"

for President

21 5 21

[illegible] 1921 [illegible] 10 [illegible]
[illegible]
[illegible]
[illegible] 10 5 1921

[illegible]

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" [illegible] P W D. Sub Division office

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[illegible]

[illegible]

5	x	x	x
6	x	x	x
7	x	x	x
8	x	x	x
9	x	x	x
10	x	x	x
11	x	x	x
12	x	x	x
13	x	x	x
14	x	x	x
15	x	x	x

Sd/- R. Thammaji Rao
President
Bobbili Municipality

Bobbili 13 5 21

"Extract"

[illegible]
For President

Rev (Gen)

REMINDER

ತಗಾದೆ

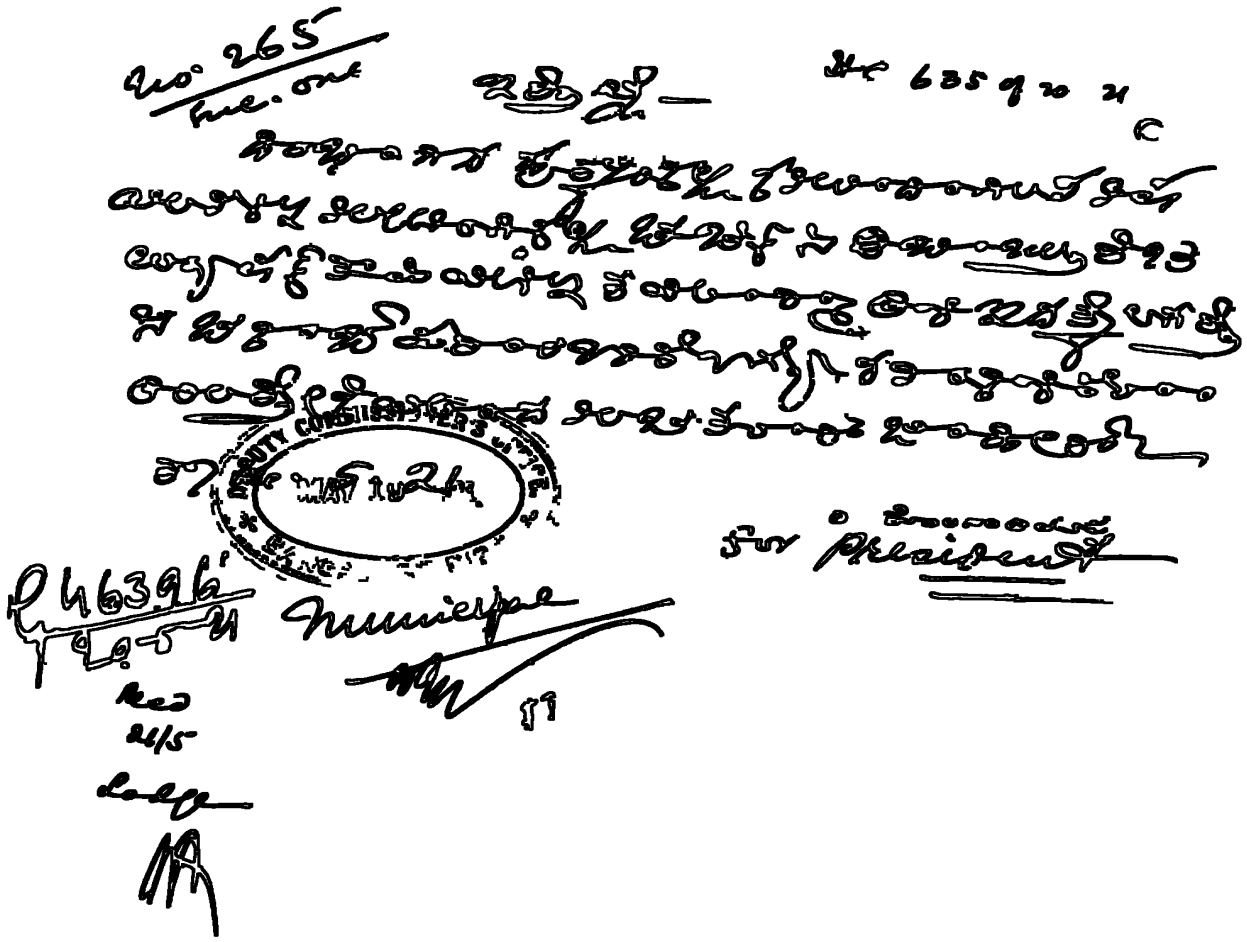
Bangalore ಡಿಪ್ಯುಟಿ ಕಮ್ಮಿಷನರ್ ಸಾಹೇಬರವರು

Doddaballapur ತಲ್ಲೂಕ ಅಮಲದಾ — ಕಾಂ —
ಇದೇಬಯಲ್ಲಿ ವಿವರಿಸಿರುವ ಸಂಗತಿ ಕ್ಕತು ಇಲ್ಲಿಂದ ಕೊಟ್ಟಿರುವ
12 3 21 ನ ಮಃ ನೆ ನಂ॥ ಪುಕ್ಕುಮಿಗೆ 3 ದಿವಸಗಳ
ಒಳಗಾಗಿ ಜವಾಬ್ ಕೊಡಬೇಕು — ಅಥವಾ ಅವಶ್ಯಕ್ಕ ಕಾರಣ ತಿಳಿಸ
ಬೇಕು

Requesting views of the municipal council regarding the levy of terminal and other taxes by the Shimoga Town municipality the reply was due here on the 15th instant.

ತಾ॥ 20 ನೆ ಮಾಹೆ April 1921 ನೆ ಇಸವಿ

for [redacted] ಕಮ್ಮಿಷನರ್
Bangalore



5114

Office of the Deputy Commissioner
Bangalore District.

No H. 635 (20-21)

Dated Bangalore, 19th April 1922

From

B.Ramaswamaiya, Esq., B A , B L ,

Deputy Commissioner,

Bangalore District

To

A.V.Kumaraathan, Esq., B A ,

Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
in charge

Sir,

In continuation of this office No.H C 635 of 20-21 dated the 25th March 1922, I have the honor to forward herewith a copy of the resolution of the Chennapatna Town Municipal Council, resolving that the taxes may be levied on timber, areca-nuts and arrack shops

I have the honor to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,
Bangalore District
(absent from Station).

× × ×

VII ಈ ಕಚೇರಿಯ ಪತ್ರ ಸಂಖ್ಯೆ ... ದಿನಾಂಕ ... ರಲ್ಲಿ ಕಳುಹಿಸಿರುವ ಪತ್ರಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಈ ಕೆಳಕಂಡಂತೆ —

1919 ನೇ ಇಸವಿ ... ತಿಂಗಳು ... ದಿನಾಂಕದಂದು ... ಅವರ ಅಧ್ಯಕ್ಷತೆಯಲ್ಲಿ ನಡೆದ ... ಸಭೆಯಲ್ಲಿ ಈ ಕೆಳಕಂಡ ನಿರ್ಣಯವನ್ನು ಕೈಗೊಳ್ಳಲಾಯಿತು.

ನಿರ್ಣಯ

ಕಾಷ್ಠ (Timber) ದಿನಾಂಕ ... ಮತ್ತು ... ದಿನಾಂಕದ ಪತ್ರ ಸಂಖ್ಯೆ ... ರಲ್ಲಿ ಕೋರಿರುವಂತೆ ಮೈಸೂರು ಸಂಸ್ಥಾನದ ಅರಣ್ಯ ಇಲಾಖೆಯಿಂದ ಪ್ರತಿ ವರ್ಷ ... ಘನ ಅಡಿ ಕಾಷ್ಠವನ್ನು ಈ ಸಂಸ್ಥೆಗೆ ಸರಬರಾಜು ಮಾಡಲು ಏರ್ಪಾಡು ಮಾಡಲಾಗಿದೆ.

(ಸಹಿ) B Krishna Rao
President

"Extract"

F. Hirschmann
President
Chamarajendra Municipal ...
Chamarajapuram

Mr

Office of the Deputy Commissioner,
Shimoga District,
Dated Shimoga 27/30th January 1923

No C 1337 LB
21-22

From

Ml 179-19

A K Syed Taj Peeran, Esquire, B A ,
Deputy Commissioner, Shimoga District

FR 1923

To

I E Jayarama Iyer, Esquire, B A , B L ,
Secretary to the Government of Mysore,
Revenue Department, BANGALORE

Sir,

With reference to your letter No L 5918/Ml 179-19 dated the 8th April 1922 calling for the views of the Sagar and Shikarpur Town Municipal Councils in the District on the advisability of levying terminal and other taxes, I have the honour to state that the President of the Sagar Town Municipal Council reports that in view of the present condition of trade in the Malnad generally and in Sagar in particular, the Municipal Council are not in favour of levying any other. They seem to be of opinion that tolls may be levied on vehicles and animals The Shikarpur Town Municipal Council are of opinion that surcharge fees on arrack and slaughter house fees may conveniently be levied while the levy of a tax on timber, areca and hides may be restricted to the quantity exported from the town.

2 Copies of resolutions on the subject obtained from both the Municipal Councils are submitted herewith for perusal.

file re Terminal tax has submitted for orders separately we are placed in the file

Please place this in the 31 Jan file before the Secretary

I have the honour to be,
Sir,
Your most obedient servant,

Assistant Commissioner
For Deputy Commissioner,
Shimoga District
(On Casual Leave)

Extract from the Proceedings of the Meeting of the Municipal Coun il Sagar, held in the Town Municipal Office on Tuesday the 8th August 1922 at 4 30 P M

III Read letter No C 1337/L B 21-22 of the Deputy Commissioner, Shimoga calling or the opinion of the Municipal Council in the matter of advisability of levying terminal and other taxes in Sagar Municipality

RESOLUTION - The Council are of the opinion that a toll on vehicles and animals may be levied under Section 59 (iii) of the Municipal Regulation at rate recified below an' the proceeds divided equally between the Municipal and District Funds They are not in favour of levying any other tax in the present condition of trade in the Malnad generally in Sagar Town in particular

On every 4 wheeled vehicles with spring	Rs	0- 4- 0
On every laden cart	Rs	0- 2- 0
On every unladen cart	Rs	0- 1- 0
On every laden animal	Rs	0- 0- 6

' Extract '

Sd M S Ramachandra Rao,

President,
Municipal Council Sagar

' C o p y '

For Deputy Commissioner,

Shimoga District

V 30th Jan 23/

ಕೋಲಾರ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಕುರಿ ಮಾಂಸ ಮಾರಾಟ ಮಾಡುವ ಸಂಬಂಧ ನೋಟಿಸ್

ಕೋಚಿಮುಲ್ ಅಧ್ಯಕ್ಷರಿಂದ ಪತ್ರಿಕಾ ಪ್ರಕಟಣೆ ದಿನಾಂಕ 30-7-2022

ಕೋಲಾರ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಕುರಿ ಮಾಂಸ ಮಾರಾಟ ಮಾಡುವ ಸಂಬಂಧ ನೋಟಿಸ್

ಕೋಲಾರ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಕುರಿ ಮಾಂಸ ಮಾರಾಟ ಮಾಡುವ ಸಂಬಂಧ ನೋಟಿಸ್

ಕೋಲಾರ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಕುರಿ ಮಾಂಸ ಮಾರಾಟ ಮಾಡುವ ಸಂಬಂಧ ನೋಟಿಸ್

ಕೋಲಾರ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಕುರಿ ಮಾಂಸ ಮಾರಾಟ ಮಾಡುವ ಸಂಬಂಧ ನೋಟಿಸ್

ROUTINE NOTES

[To be used only for notes, requisitions etc not intended for permanent record]

Refce - paras 11 & 15 of the formal note re terminal Export & Import Duties proposed by the Shimoga Durbar

The opinions of the several Govts & Chambers of Cs on the subject was called for in the office letter no K 955 - MC 171 19-5 of 26-2-1921

Replies were due from 30 mand Chambers, including Shimoga by the 26 mand Cs have now been rec'd the opinions & those of 4 have yet to be received.

The opinions of the 26 mand Chambers rec'd are as follows vide Tabular Statement attached hereto

(1) Tax on all timber exported
for 3, against 23 +1 +1

(2) Tax on Sreecand exported.
for 3 +1, against 2 +1

(3) A Terminal tax on all Imports
for 6, against 20 +2

(4) Terminal Tax on Provisions
for 2, against 24 +2

(5) Slaughter house fees
for 13 +1, against 13 +1

(6) Surcharge fee on arrack sold
for 14 +1, against 12 +1

(7) Tax on all hides & skins exported,
for 6, against 17

A B Should routine notes be written on small slips the notes must be copied or slips pasted on this form

W D 1860—6PB—1 50 000 3 21

Vide Tabular Statement separately put up

Perhaps items (5) & (6) may be opposed as duties which required on only Terminal, Export & Import Duties proposed by the Shimoga Durbar & the mand Chambers

Vide opinion of the Chambers received

Tabular statement attached

[O T C]

G R S. III—8]

ROUTINE NOTES

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Under Clause (5) & (6) are no need
in fact as they are already included
in those of the Police.

May it with be seen that from
the figures received so far for
the months of the Municipal
Council are not in favour of
the Municipal Council & further-
duties proposed by the Municipal
Council

KP.
21/6/

The figures of the Chairman and
Vice Chairman recently received have
also been included in the statement
above for the month and there are any effect the
Collections received after the last date
above.

KP
29/9/23

N B.—Should routine notes be written on small slips the notes must be pasted or slips pasted on this form.

District	Name of Taluk (Sub-Div.)	A town or village Timber capable	A town or village Arecanut capable
1	2	3 (1)	4 (2)
Bangalore	1) Bangalore	no	no
	2) Doddaballapur	(all may be introduced if	
	3) Chennapatna	"	
Mysore	1) Mysore city	no	no
	2) Nanjangud	"	"
	3) Chamrajnagar	"	"
	4) Hangalpur	no	"
Kadur	1) Chikmagalur		
	2) Tarikere	none of the Malk	
	3) Kadur		
Kolar	1) Kolar	no	no
	2) Chikballapur	"	"
	3) Chintamani	"	"
	4) Sidlaghatta	"	"
	5) Gauribidanur		
	6) Bagepalli		
Chitaldrug	1) Chitaldrug	"	yes
	2) Hariyur	"	no
	3) Davangere	(Not found in the Dist	
Hassan	1) Hassan	yes	yes
	2) Holenarasipur	no	no
Tumkur	1) Tumkur	not in favour	
	2) Sira	not in favour	
	3) Gubbi	no	no
	4) Chikkanayakanahalli	not in favour	
	5) Maddagiri		
	6) Tiptur	no	no
	7) Kunigal	not in favour	
Shimoga	—	yes	yes
	2) Shikarpur	no	no
	3) Sagar		

3) Revenue tax on all imported (except duty free articles) (see extract to Order)	4) Revenue tax on passengers	5) Slaughter house fee, in each place a goat slaughtered	6) Surcharge fee on articles of the town	7) Tax on hides and skins and tanning materials exported
(3.)	(4.)	(5.)	(6.)	(7.)
no	no	yes	yes	no
local Councils require them)				
no	no	yes	yes	no
yes		yes	yes	yes
yes	yes	yes	yes	no
no	yes	no	no	no
re in favour of the proposals				
no	no	yes	yes	no
"	"	no	no	yes
"	"	yes	yes	yes
"	"	yes	yes	yes
yes	no	yes	no	yes
no	no	yes	no	yes
the present—pending the Consideration of this proposals (Tax only).				
yes	no	yes	yes	yes
no	"	yes	yes	yes
of the proposals (Timber, Tobacco, Hardware, &c. being already taxed).				
the proposals				
no	no	no	yes	no
ost of the proposals				
yes	no	yes	yes	no
Councils [but existing revenues (Cities) may be employed]				
no	no	yes	yes	yes } Cities
no	yes	no	no	no }
	Etc.			

Extract from the discussions of the Local Self Government Conference held xxx in the month of April 1923

Octroi or terminal tax -

Mr S Srimantiah of Bangalore stated that the reasons given by the Government of India were sufficient to indicate that the imposition of terminal tax was not reasonable and it should be abolished

Mr. Karnick Krishnamurthy Rao was in favour of the abolition of Octroi

The President explained that terminal tax applied only to places having railway connection and it cannot therefore replace Octroi which xx was a source of revenue in the case of most of the Municipalities which had no railway connection

(1) Votes were taken and the result was as follows -

Those who were in favour of the retention of Octroi

For 50 Against 2

(2) Those who were in favour of terminal tax in addition to Octroi

All against

Resolution passed on the subject -

It was accordingly resolved that it is not desirable to abolish the levy of octroi duties

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14/9/23